The Hon.
Harry Van Mulligen
Minister of Finance

2004 – 2005

Saskatchewan
Provincial Budget

Estimates

104-04174/

SASKATCHEWAN

Estimates

For the Fiscal Year
Ending March 31
2005

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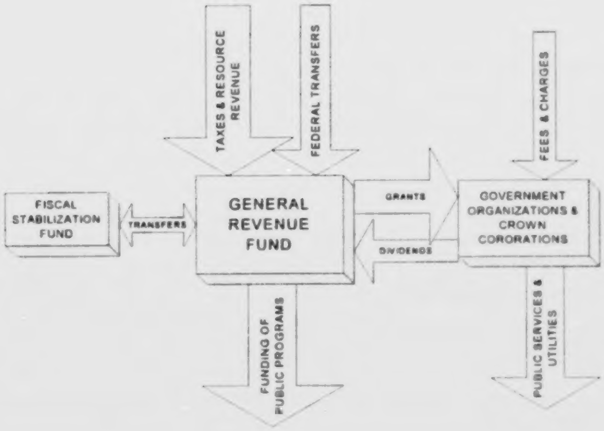
Province of Saskatchewan
2004-05 Estimates

Introduction

The 2004-05 Estimates represent the Government's detailed financial plan for the General Revenue Fund (GRF) presented to the Legislative Assembly for the fiscal year commencing April 1, 2004 and ending March 31, 2005.

The Estimates outline the estimated expenses, revenues, loans, and investments of the GRF and other information as determined by Treasury Board in accordance with *The Financial Administration Act, 1993*.


TAXES & RESOURCE REVENUE
FEDERAL TRANSFERS
FEES & CHARGES
FISCAL STABILIZATION FUND
TRANSFERS
GENERAL REVENUE FUND
GRANTS
DIVIDENDS
GOVERNMENT ORGANIZATIONS & CROWN CORORATIONS
FUNDING OF PUBLIC PROGRAMS
PUBLIC SERVICES & UTILITIES

What's New for 2004-05

Accrual Accounting for Capital Assets

The GRF has adopted accrual accounting for capital assets starting in 2004-05. Prior to 2004-05, the cost of a capital asset was charged as an expense in the year the asset was acquired. Under accrual accounting the asset will be charged as an expense (amortized / depreciated) over the useful service life of the asset. Essentially the capital expense reported on the Statement of Operations has changed from monies spent acquiring capital assets to the cost of consuming assets to provide public service.

Accrual accounting for capital assets is now recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. PSAB is the accounting standard setter for governments. This policy change only applies to capital assets directly acquired by the GRF. Grants provided to organizations outside the GRF for capital purposes will still be fully expensed in the year the grant is provided.

Capital acquisitions will still require a voted appropriation of funds from the GRF. The amortization or depreciation of a capital asset does not require an appropriation because the amount appropriated from the GRF occurred when the asset was acquired not when the asset is being consumed to provide public services.

Under accrual accounting for capital assets, monies spent on capital has a different impact on expenses and surplus than the same spending on operating expenses such as salaries. Some jurisdictions segregate capital spending from operating because of this impact or to reflect a separate capital budgeting process. In Saskatchewan, the vast majority of GRF acquired capital assets is infrastructure acquired by the Department of Highways and Transportation. This department has a separate capital Vote for its infrastructure. The remaining capital assets acquired by the GRF constitute less than one half of one per cent of spending.

Capital Spending Carryover to following Year

Currently, capital appropriations lapse at fiscal year end the same as other voted appropriations. Capital projects not completed by year end require new monies appropriated in the following year. This lapsing of appropriation can inhibit good capital management. Capital projects may be started earlier and at a higher cost in order to complete them before funds run out at year end.

For 2004-05, any capital appropriations to be carried over to the following year must be placed in a separate capital vote. Proposed changes to the main Appropriation Act will enable the Legislative Assembly to allow the appropriations in separate designated capital votes to carry over to the following year.

Net Debt

Net Debt and Changes to Net Debt are new terms that appear in the financial statements. In effect, these are the same as what was called Accumulated Deficit and Surplus / Deficit prior to adopting accrual accounting for capital assets.

Net Debt is not a measure of debt. Debt is a financial instrument like a promissory note, mortgage, debenture or bond issue that can be traded in the financial marketplace. Net Debt is the difference between the Government's financial assets and its liabilities. Liabilities include the Government's debt.

Net-Budgeting

The GRF receives revenues from taxation, resource revenues and federal transfers. These monies, with the approval of the Legislative Assembly, are spent on public services such as health care. When the Government engages in commercial activities where revenues are directly related to spending, it usually establishes separate funds or organizations for these activities, e.g. SaskPower.

Some commercial operations are fairly minor, occur irregularly, or are not intended to make a profit. These operations do not warrant the additional cost of establishing a separate fund or corporation. Net-budgeting on a limited basis would allow the use of the revenues to pay the expenses for these activities in the GRF. The only monies that the Legislative Assembly would have to Vote on would be any subsidization of the net-budgeted activity.

Changes to *The Financial Administration Act, 1993* are being proposed that will allow departments to net-budget commercial activities.

Cost Allocation Between Departments

The existing legislation does not allow departments to spend money to provide services to another department unless its legislation permits it. In certain instances, efficiencies can be gained if services such as administration or information technology can be concentrated in a "service-providing" department. Proposed changes to *The Financial Administration Act, 1993* will allow departments to provide these services to other departments.

The Estimates will indicate the full cost of the services undertaken. The charges applicable to other departments will be shown as a credit to these costs to arrive at the net cost applicable to the service-providing department. The Estimates of the department receiving the service will reflect the monies being charged by the providing department.

Principles and Concepts

Legislative Control

A fundamental principle of parliamentary government is that the Legislative Assembly exercises ultimate control over public finances.

The manner in which the Legislative Assembly exercises that control is changing somewhat due to "committee reform". Prior to 2004-05, the Committee of Finance (which consisted of all MLAs) reviewed and voted on all the Estimates of executive government departments and agencies. The Standing Committee on Estimates reviewed the Estimates of the Legislative Assembly and its Officers.

For 2004-05 there will be four new all-party "sectoral" committees consisting of seven MLAs that will review and vote the Estimates of certain government departments deemed part of a particular sector. A new eight-member House Services Committee will assign government departments to the various sector committees and will review and vote the Estimates of the Legislative Assembly and its Officers.

The Committee of Finance will continue to exist but is expected to only review the interim supply bills and selected departments assigned to it by the House Services Committee.

General Revenue Fund

The General Revenue Fund is the central accounting entity where all public monies are deposited to and disbursed from, as authorized by the Legislative Assembly. Exceptions to this principle must be authorized by law.

Fiscal Stabilization Fund (FSF)

Created in 2000, the Fiscal Stabilization Fund's purpose is to stabilize the financial position of the GRF, which in turn permits improved long-term fiscal planning by the Government.

Stabilization transfers between the GRF and the FSF are reflected in the Estimates and Public Accounts. Transfers from the GRF to the FSF are shown as an appropriation from the GRF. Stabilization transfers are determined by the Government based on the economic and fiscal environment during the year.

Estimates

Each year, the Government presents a Budget to the Legislative Assembly. The detailed financial plan of the GRF that accompanies the Budget is called the Main Estimates.

The Estimates for executive government are reviewed by Treasury Board and approved by Cabinet. The Estimates for the Legislative arm of government are reviewed and approved by the Board of Internal Economy except for the Provincial Auditor's Estimates which are approved by the Public Accounts Committee. All these Estimates are included in Main Estimates and presented by the Minister of Finance to the Legislative Assembly for final review and approval.

Program Budgeting

The Government's spending plan is organized to reflect the purpose of the spending: e.g., health care, education or highways. The approach of grouping expenditures by their intended purpose is the common practice by governments and is referred to as program budgeting.

The grouping of activities can be at various program levels. For example:

- Health
    - Provincial Health Services
        - Provincial Laboratory

Votes and Subvotes

The Estimates allocate funds to individual departments in Votes. Typically, departments receive one Vote for operating activities. Votes can also represent specific funding that will be transferred to a Crown organization such as Saskatchewan Research Council. Votes can also represent some segregation of funds for a specific purpose such as the Department of Highways and Transportation – Capital Vote.

Subvotes represent the funding that will be required by the major programs or functions within the Vote. Subvotes can also represent significant grant funding to third parties such as regional health authorities or school boards.

Some subvotes may provide further breakdown of funding into aspects of the program, function or grant funding. These are referred to as allocations. Previous Estimates referred to these allocations as subprograms.

Gross Budgeting

The Estimates reflect the gross costs of programs. Any offsetting revenue attributable to these programs is not netted against the expense but is recorded as revenue. This practice is in keeping with the GRF concept and enhances legislative control. Exceptions to the gross budgeting principle such as revolving funds and net-budgeting for commercial activities are provided by legislation.

Restatements

It is difficult to compare a department's current budget with its previous year's budget if some of the department's programs have been transferred to or from another department or reorganized within the department. When this occurs, the previous year's Estimates are "restated" to reflect the new organization. When it is not possible or practical to restate, an explanatory note is provided for the appropriate budget amounts.

Restatements are also done when accounting policies are changed. The 2003-04 Estimates amounts have been restated to reflect accrual accounting for capital assets and the transfer of capital assets from revolving funds to the GRF.

Transfers or Transfer Payments

Transfers or transfer payments are monies paid from the GRF to an individual, organization or other government for which the GRF does not directly receive a good or service and expects no repayment or financial return. Most transfer payments are to fund public services provided by an individual or organization outside Government. For example, transfers to school boards are used to provide an educational service. The Estimates refer to these transactions as "Transfers for Public Services." Transfer payments that provide income support, a subsidy or compensation are referred to as "Transfers to Individuals."

Voted and Statutory Spending

The Legislative Assembly gives its approval for spending from the GRF in two ways. One way is by appropriation acts that provide an annual authorization (appropriation) of funds for specific purposes as outlined in the Estimates. These are "voted" appropriations. This approval lapses at the end of the fiscal year and new approval (appropriation) must be obtained for the following year's expenditure.

The other way the Legislative Assembly authorizes funds is by providing ongoing authority to spend for a specific purpose. This is done by legislation (statute) and therefore, is termed "statutory". These funds do not require annual authorization by the Legislative Assembly. Examples of these transactions are interest on the government debt, teachers' pension plan payments and loans to Crown corporations.

Accounting Policies

Estimates of revenue, expenses, loans, and investments and the financial statements and schedules in this document are prepared in accordance with generally accepted accounting principles for senior governments as recommended by the PSAB of the Canadian Institute of Chartered Accountants with the following exceptions:

- Transfers to and from the FSF are included in the determination of surplus for the year; and,
- Pension expenses are estimated on a cash basis.

Accrual accounting is the basis of accounting used in preparation of the Estimates. Accrual accounting recognizes revenue and expense at the time it occurs, regardless of when the cash is received or paid.

Revenues are estimated on an accrual basis, except for corporate and personal income taxes that are estimated on a cash basis. Federal transfers are estimated as revenue in the accounting period when the transfer is authorized and any eligibility criteria are met.

Expenses are estimated on an accrual basis except for pension costs that are estimated on a cash basis. Provincial transfers are expensed in the period in which the transfer is authorized and any eligibility criteria are met.

Capital – Capital assets acquired by the GRF are expensed or amortized over the useful life of the asset. The amortization is usually calculated using a straight-line method, which provides the same amortization expense in all years of an asset's service life. Transfer payments to third parties are expensed is the year the transfer is provided and the eligibility criteria are met.

Budget and Spending Control

The Legislative Assembly authorizes funding at the vote and subvote levels as detailed in the Estimates. The law prohibits the Government from spending more than the Legislative Assembly has authorized. If the amounts appropriated are insufficient, further appropriations must be obtained either by introducing additional Estimates or by special warrants if the Legislative Assembly is not in Session.

Special warrant funding must be submitted to the Legislative Assembly for approval as part of the main *Appropriation Act*.

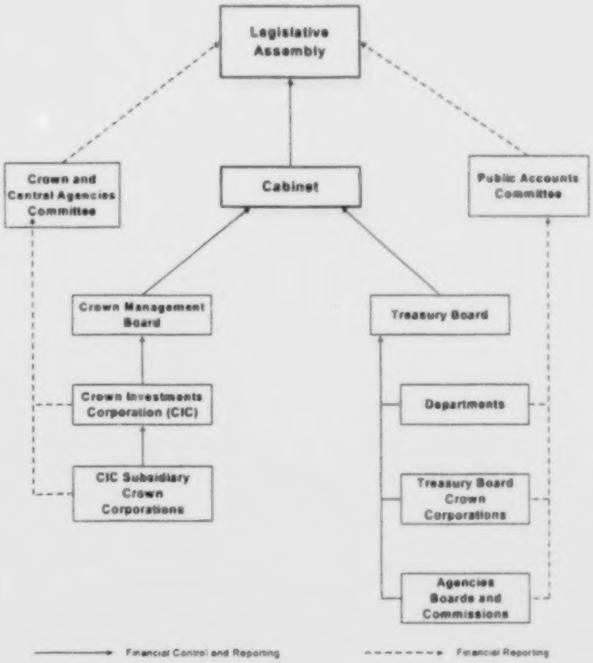
The Legislative Assembly authorizes funding at the subvote level. To deal with unforeseen variances, the Legislative Assembly provides the Minister of Finance the authority to move (vire) unexpended and uncommitted funds from one subvote to another within a vote. This movement of funds is referred to as a virement.

Departments are required to deliver their programming within the approved funding level. Departments must administer the funds allocated to them for the purposes outlined in the Estimates and in accordance with legislative authority and administrative policy.

The Provincial Comptroller provides appropriation control to ensure departments do not overspend their approved funds (appropriations). The Provincial Comptroller is also responsible for verifying that expenditures comply with legislation and administrative policy, and is responsible for preparing the Government's financial statements. These statements are audited by the Provincial Auditor and are included in the Public Accounts.

Financial Control and Reporting Structure

The Government and its Crown corporations report to the Legislative Assembly on their financial affairs through either the Public Accounts Committee or the Standing Committee on Crown and Central Agencies (prior to 2004-05 it was the Crown Corporations Committee). Below is a depiction of that reporting structure.


Legislative Assembly
Crown and Central Agencies Committee
Cabinet
Public Accounts Committee
Crown Management Board
Treasury Board
Crown Investments Corporation (CIC)
Departments
CIC Subsidiary Crown Corporations
Treasury Board Crown Corporations
Agencies Boards and Commissions
Financial Control and Reporting
Financial Reporting

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SASKATCHEWAN

General Revenue Fund Financial Statements and Schedules

Statement of Operations and Accumulated Deficit

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Revenue	**6,590,500**	6,474,700	6,228,000
Operating Expense	**6,134,533**	6,083,431	5,911,383
Operating Surplus	**455,967**	391,269	316,617
Debt Servicing	**(614,000)**	(605,000)	(650,000)
Transfer from Fiscal Stabilization Fund	**158,100**	275,400	392,700
Surplus for the Year	**67**	61,669	59,317
Accumulated Deficit, Beginning of Year	**(5,418,297)**	(5,479,966)	(5,479,966)
Accumulated Deficit, End of Year	**(5,418,230)**	(5,418,297) [1]	(5,420,649) [1]

[1] For 2004-05, the General Revenue Fund adopted accrual accounting for capital assets. For comparative purposes, amounts for 2003-04 are restated to be consistent with the presentation for 2004-05.

Statement of Change in Net Debt

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Annual Surplus	**67**	61,669	59,317
Acquisition of Capital Assets	**(146,781)**	(159,037)	(156,144)
Amortization of Capital Assets	**104,263**	97,469	96,961
(Increase) Decrease in Net Debt from Operations	**(42,451)**	101	134
Capital Assets transferred from Government Organizations	**(151,872)**	- - -	- - -
Net Debt at Beginning of Year	**(7,012,057)**	(7,012,158)	(7,012,158)
Net Debt at End of Year	**(7,206,380)**	(7,012,057)	(7,012,024)

Fiscal Stabilization Fund

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Fiscal Stabilization Fund, Beginning of Year	**301,600**	577,000	577,000
Transfer to General Revenue Fund	**(158,100)**	(275,400)	(392,700)
Fiscal Stabilization Fund, End of Year	**143,500**	301,600	184,300

Statement of Cash Flow

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Operating Activities			
Surplus for the Year	**67**	61,669	59,317
Add Non-cash Items			
Amortization of Foreign Exchange Loss	**4,596**	4,629	11,584
Amortization of Capital Assets	**104,263**	97,469	96,961
Loss on Loans and Investments	**1,385**	3,098	1,720
Net Change in Non-cash Operating Activities	**(184,345)**	115,065	(214,554)
Earnings Retained in Sinking Funds	**(45,871)**	(42,138)	(42,909)
Cash Provided by (used for) Operating Activities	**(119,905)**	239,792	(87,881)
Capital Activities			
Acquisition of Capital Assets	**(146,781)**	(159,037)	(156,144)
Cash Provided by (used for) Capital Activities	**(146,781)**	(159,037)	(156,144)
Lending and Investing Activities			
Receipts	**446,215**	350,004	372,962
Disbursements	**421,952**	563,833	539,397
Cash Provided by (used for) Lending and Investing Activities	**24,263**	(213,829)	(166,435)
Financing Activities			
Borrowing	**1,436,736**	1,144,383	1,243,658
Debt Repayment	**(1,343,502)**	(668,981)	(604,115)
Increase (Decrease) in Deposits Held	**(178,100)**	(256,101)	(392,700)
Cash Provided by (used for) Financing Activities	**(84,866)**	219,301	246,843
(Decrease) Increase in Cash [1]	**(327,289)**	86,227	(163,617)

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[1] Cash also includes temporary, short-term (less than 30 days) investments.

Schedule of Revenue

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Taxes			
Corporation Capital	**357,300**	378,300	363,300
Corporation Income	**249,800**	310,700	340,900
Fuel	**363,100**	350,900	350,400
Individual Income	**1,292,200**	1,245,800	1,275,100
Sales	**1,016,700**	851,700	851,700
Tobacco	**184,200**	173,300	167,100
Other	**80,600**	77,100	73,600
Taxes	**3,543,900**	3,387,800	3,422,100
Non-Renewable Resources			
Natural Gas	**138,400**	205,400	119,100
Oil	**400,800**	734,600	490,100
Potash	**125,200**	114,500	165,900
Other	**43,000**	37,100	41,700
Non-Renewable Resources	**707,400**	1,091,600	816,800
Transfers from Crown Entities			
Crown Investments Corporation of Saskatchewan	**250,000**	200,000	200,000
Saskatchewan Liquor and Gaming Authority	**365,400**	358,000	346,000
Other Enterprises and Funds	**48,700**	53,000	54,200
Transfers from Crown Entities	**664,100**	611,000	600,200
Other Revenue			
Fines, Forfeits and Penalties	**11,700**	11,300	12,900
Interest, Premium, Discount and Exchange	**47,600**	49,200	49,700
Motor Vehicle Fees	**127,100**	122,200	122,200
Other Licences and Permits	**44,800**	46,100	42,200
Sales, Services and Service Fees	**84,500**	89,200	77,500
Transfers from Other Governments	**15,700**	18,200	14,700
Other	**18,000**	20,200	15,000
Other Revenue	**349,400**	356,400	334,200
Own-Source Revenue	**5,264,800**	5,446,800	5,173,300
Transfers from the Government of Canada			
Canada Health and Social Transfer [1]	**- - -**	750,700	687,800
Canada Health Transfer	**419,400**	- - -	- - -
Canada Social Transfer	**259,300**	- - -	- - -
Health Reform Fund [2]	**46,700**	31,500	32,000
Equalization Payments	**442,500**	40,100	172,300
Other [2]	**157,800**	205,600	162,600
Transfers from the Government of Canada	**1,325,700**	1,027,900	1,054,700
Revenue	**6,590,500**	6,474,700	6,228,000

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[1] In 2004-05, the amount for the Canada Health and Social Transfer has been separated into the Canada Health Transfer and the Canada Social Transfer.

[2] The 2003-04 Budget estimate for Other Transfers from the Government of Canada included $32.0 million for the Health Reform Transfer. The Health Reform Transfer is currently itemized separately.

Schedule of Expense

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Executive Branch of Government			
Agriculture, Food and Rural Revitalization	**264,349**	380,393	251,858
Centenary Fund	**- - -**	23,165	24,165
Community Resources and Employment	**602,766**	604,972	607,135
Corrections and Public Safety	**118,887**	118,296	118,359
Culture, Youth and Recreation	**42,161**	47,891	43,718
Environment	**161,671**	177,593	139,057
Executive Council	**7,362**	7,396	7,420
Finance	**37,393**	37,917	38,373
- Public Service Pensions and Benefits [1]	**204,263**	197,077	200,174
Government Relations and Aboriginal Affairs	**195,108**	187,594	190,349
Health	**2,687,416**	2,522,021	2,526,928
Highways and Transportation	**252,285**	242,993	246,097
Industry and Resources	**61,194**	65,951	69,641
Information Technology Office	**2,609**	3,565	5,365
Justice [2]	**199,907**	195,211	191,211
Labour	**14,201**	14,130	14,261
Learning	**1,097,140**	1,058,263	1,060,906
- Teachers' Pensions and Benefits	**119,123**	120,548	108,261
Northern Affairs	**5,232**	4,644	5,526
Public Service Commission	**8,351**	8,696	8,696
Saskatchewan Property Management Corporation	**16,808**	22,108	17,608
Saskatchewan Research Council	**7,779**	7,964	7,964
Legislative Branch of Government			
Chief Electoral Officer	**761**	7,771	811
Conflict of Interest Commissioner	**122**	109	122
Information and Privacy Commissioner	**387**	306	306
Legislative Assembly	**18,772**	18,307	18,546
Ombudsman and Children's Advocate	**2,731**	2,795	2,771
Provincial Auditor	**5,755**	5,755	5,755
Operating Expense	**6,134,533**	6,083,431	5,911,383
Servicing Government Debt	**614,000**	605,000	650,000
Expense	**6,748,533**	6,688,431 [3]	6,561,383 [3]

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[1] Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

[2] Includes expenses for the judicial branch of government.

[3] For 2004-05, the General Revenue Fund adopted accrual accounting for capital assets. For comparative purposes, amounts for 2003-04 are restated to be consistent with the presentation for 2004-05. A Reconciliation Schedule of Expenditure to Expense is provided in the Supplementary Information Section.

Schedule of Operating Expense by Classification

(in thousands of dollars)

	Estimated 2004-05	Percentage of Total	Forecast 2003-04	Percentage of Total	Estimated 2003-04
Government Delivered Programs					
Salaries	**526,449**	**8.6**	547,104	9.0	530,809
Supplier and Other Payments	**418,899**	**6.8**	421,846	6.9	391,620
Pensions and Benefits	**199,242**	**3.2**	194,804	3.2	197,894
Amortization	**104,263**	**1.7**	97,469	1.6	96,961
Government Delivered Programs	**1,248,853**	**20.3**	1,261,223	20.7	1,217,284
Transfers					
Transfers for Public Services					
- Operating	**3,735,557**	**60.9**	3,558,934	58.5	3,557,039
- Pensions and Benefits	**117,705**	**1.9**	118,994	2.0	106,857
- Capital	**145,530**	**2.4**	157,309	2.6	157,128
Transfers for Public Services	**3,998,792**	**65.2**	3,835,237	63.1	3,821,024
Transfers to Individuals	**886,888**	**14.5**	986,971	16.2	873,075
Transfers	**4,885,680**	**79.7**	4,822,208	79.3	4,694,099
Operating Expense	**6,134,533**	**100.0**	6,083,431 [1]	100.0	5,911,383 [1]

[1] For 2004-05, the General Revenue Fund adopted accrual accounting for capital assets. For comparative purposes, amounts for 2003-04 are restated to be consistent with the presentation for 2004-05.

Schedule of 2004-05 Department Operating Expense by Classification

(in thousands of dollars)

	Government Delivered Programs				Transfers						
					Transfers for Public Service						
Vote	Salaries	Supplier and Other Payments	Pensions/ Benefits	Amortization	Operating	Pensions/ Benefits	Capital	Transfers to Individuals	Internal Recoveries	External Recoveries	Expense
Executive Branch of Government											
Agriculture, Food and Rural Revitalization	21,946	13,188	- - -	110	41,055	- - -	- - -	188,050	- - -	- - -	264,349
Community Resources and Employment	96,226	39,741	- - -	1,667	53,193	- - -	- - -	411,939	- - -	- - -	602,766
Corrections and Public Safety	82,882	28,373	- - -	140	4,734	- - -	- - -	2,758	- - -	- - -	118,887
Culture, Youth and Recreation	5,157	4,780	- - -	20	32,204	- - -	- - -	- - -	- - -	- - -	42,161
Environment	51,844	83,191	- - -	2,251	21,163	- - -	3,222	- - -	- - -	- - -	161,671
Executive Council	5,294	2,052	- - -	16	- - -	- - -	- - -	- - -	- - -	- - -	7,362
Finance [1]	20,821	20,769	199,242	824	- - -	- - -	- - -	- - -	- - -	- - -	241,656
Government Relations and Aboriginal Affairs	11,857	5,647	- - -	3	134,826	- - -	32,033	10,742	- - -	- - -	195,108
Health	33,584	33,437	- - -	596	2,382,776	- - -	46,085	190,938	- - -	- - -	2,687,416
Highways and Transportation	55,451	116,616	- - -	89,953	- - -	- - -	800	- - -	(3,035)	(7,500)	252,285
Industry and Resources	20,607	11,675	- - -	4,693	22,823	- - -	- - -	1,396	- - -	- - -	61,194
Information Technology Office	1,557	1,052	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,609
Justice [2]	54,445	35,012	- - -	334	97,347	- - -	- - -	14,295	(1,526)	- - -	199,907
Labour	10,610	3,557	- - -	34	- - -	- - -	- - -	- - -	- - -	- - -	14,201
Learning	28,174	19,510	- - -	3,377	933,256	117,705	48,990	65,251	- - -	- - -	1,216,263
Northern Affairs	2,115	1,191	- - -	7	400	- - -	- - -	1,519	- - -	- - -	5,232
Public Service Commission	6,306	1,904	- - -	141	- - -	- - -	- - -	- - -	- - -	- - -	8,351
Saskatchewan Property Management Corporation	- - -	- - -	- - -	- - -	2,408	- - -	14,400	- - -	- - -	- - -	16,808
Saskatchewan Research Council	- - -	- - -	- - -	- - -	7,779	- - -	- - -	- - -	- - -	- - -	7,779
Legislative Branch of Government											
Chief Electoral Officer	443	318	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	761
Conflict of Interest Commissioner	70	52	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	122
Information and Privacy Commissioner	223	164	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	387
Legislative Assembly	11,017	6,065	- - -	97	1,593	- - -	- - -	- - -	- - -	- - -	18,772
Ombudsman and Children's Advocate	2,124	607	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,731
Provincial Auditor	3,996	1,759	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5,755
	526,749	430,660	199,242	104,263	3,735,557	117,705	145,530	886,888	(4,561)	(7,500)	6,134,533
Adjustment for Internal Recoveries	- - -	(4,561)	- - -	- - -	- - -	- - -	- - -	- - -	4,561	- - -	- - -
Adjustment for External Recoveries	(300)	(7,200)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	7,500	- - -
Operating Expense	526,449	418,899	199,242	104,263	3,735,557	117,705	145,530	886,888	- - -	- - -	6,134,533

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[1] Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

[2] Includes expenses for the judicial branch of government.

Schedule of Capital Activities

(in thousands of dollars)

Capital Asset Acquisitions by Activity	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Agriculture, Food and Rural Revitalization			
General Office Assets	**270**	- - -	- - -
Dairy Laboratory Equipment	**300**	- - -	- - -
Centenary Fund			
Infrastructure Projects	- - -	4,835	4,835
Community Resources and Employment			
General Office Assets	**255**	650	400
Shelter Supplements - Systems Development	**900**	- - -	- - -
Corrections and Public Safety			
Adult Corrections - Facilities	**30**	340	310
Adult Corrections - Systems	**25**	- - -	- - -
Young Offender - Systems	**25**	45	- - -
Environment			
General Office Assets	**363**	376	363
Parks Infrastructure and Equipment	**1,597**	2,294	1,657
Forest Fire Infrastructure and Equipment	**1,000**	1,040	1,020
Executive Council			
General Office Assets	**25**	- - -	- - -
Finance			
General Office Assets	**33**	76	76
Central Financial Systems Development	**3,409**	1,908	1,908
Health			
General Office Assets	**275**	440	440
Laboratory Equipment	- - -	363	- - -
Highways and Transportation			
Ferry Machinery and Equipment	**100**	395	405
Highways Machinery and Equipment	**6,750**	6,931	7,250
Highways and Transportation Capital			
Infrastructure Rehabilitation	**43,093**	49,930	49,778
Highways and Bridges - Infrastructure	**78,840**	78,704	76,241
Strategic Rural Roads Partnership Program	**3,632**	3,138	4,136
Industry and Resources			
General Office Assets	**50**	- - -	170
Justice			
General Office Assets	**250**	- - -	- - -
Labour			
General Office Assets	**20**	15	15
Learning			
General Office Assets	- - -	3,672	2,540
K-12 Education - Systems Development	**2,255**	985	985
Post-Secondary Systems Development	**3,264**	2,788	3,590
Legislative Assembly			
General Office Assets	**20**	112	25
Capital Asset Acquisitions	**146,781**	159,037	156,144

Schedule of Capital Activities

(in thousands of dollars)

Capital Transfer Payments by Activity	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Centenary Fund			
Infrastructure Projects	**- - -**	23,165	24,165
Environment			
Saskatchewan Watershed Authority - Water Control Structures	**3,222**	4,021	4,021
Government Relations and Aboriginal Affairs			
Transit Vehicles for the Disabled	**275**	275	275
Rural Revenue Sharing - Roads and Other Infrastructure	**3,250**	3,250	3,250
Canada-Saskatchewan Infrastructure Program	**22,658**	21,558	21,558
Government House Redevelopment	**1,250**	- - -	- - -
Municipal Infrastructure	**4,600**	- - -	- - -
Health			
Health Facilities	**27,085**	27,085	27,085
Medical Equipment	**19,000**	19,000	19,000
Highways and Transportation			
Highways Facilities	**800**	400	805
Learning			
K-12 Facilities	**26,030**	16,905	18,655
Post-Secondary Facilities	**22,960**	22,150	23,314
Saskatchewan Property Management Corporation			
Government Buildings and Facilities	**14,400**	19,500	15,000
Capital Transfer Payments	**145,530**	157,309	157,128
Capital Activities	**292,311**	316,346	313,272

Schedule of Capital Assets

(in thousands of dollars)

Capital Asset Categories	Forecast March 31, 2004 Net Book Value [1]	Estimated Acquisitions	Estimated Amortization	Estimated Transfers [2]	Estimated March 31, 2005 Net Book Value [1]
Infrastructure	1,413,521	126,549	(84,812)	- - -	**1,455,258**
Land, Buildings and Improvements	19,306	2,175	(6,448)	151,416	**166,449**
Machinery and Equipment	59,996	7,380	(5,420)	132	**62,088**
Transportation Equipment	6,815	13	(691)	- - -	**6,137**
Office and Information Technology	37,065	10,664	(6,892)	324	**41,161**
Capital Assets	1,536,703	146,781	(104,263)	151,872	**1,731,093**

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[1] Net Book Value is the cost of the capital assets less the accumulated amortization.

[2] Transfers are Research Park assets transferred to the General Revenue Fund from Saskatchewan Opportunities Corporation.

Schedule of Lending and Investing Activities

(in thousands of dollars)

Receipts	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Crown Corporations - Loan Repayments			
Agricultural Credit Corporation of Saskatchewan	**9,191**	14,426	13,517
Information Services Corporation of Saskatchewan	**8,200**	400	- - -
Municipal Financing Corporation of Saskatchewan	**9,391**	3,407	- - -
Saskatchewan Crop Insurance Corporation	**12,000**	1,000	8,000
Saskatchewan Housing Corporation	- - -	16,951	24,000
Saskatchewan Power Corporation	**149,929**	146,635	147,525
Saskatchewan Telecommunications Holding Corporation	**14,497**	22,641	22,641
Saskatchewan Water Corporation	**764**	714	714
SaskEnergy Incorporated	**30,457**	16,600	42,200
Crown Corporations - Loan Repayments	**234,429**	222,774	258,597
Other - Loan Repayments			
Agriculture, Food and Rural Revitalization	**4,820**	153	2,000
Industry and Resources	**4,884**	3,781	5,278
Learning	**46,200**	65,000	43,639
Northern Affairs	**1,798**	1,644	2,559
Federal/Municipal	**10**	5	37
Other Receipts	**18**	18	18
Other - Loan Repayments	**57,730**	70,601	53,531
Loan Repayments	**292,159**	293,375	312,128
Investment Receipts			
Sinking Fund Contributions from Crown Corporations	**26,583**	24,859	25,726
Agricultural Land and Improvements	**1,500**	1,500	1,500
Redemption of Sinking Funds	**125,973**	30,270	33,608
Investment Receipts	**154,056**	56,629	60,834
Receipts	446,215	350,004	372,962

Schedule of Lending and Investing Activities

(in thousands of dollars)

Disbursements	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Crown Corporations - Loans			
Agricultural Credit Corporation of Saskatchewan	**- - -**	- - -	1,900
Crown Investments Corporation of Saskatchewan	**32,800**	- - -	3,700
Education Infrastructure Financing Corporation	**3,900**	36,719	32,400
Information Services Corporation of Saskatchewan	**- - -**	- - -	3,000
Municipal Financing Corporation of Saskatchewan	**10,000**	5,000	600
Saskatchewan Crop Insurance Corporation	**- - -**	50,000	- - -
Saskatchewan Opportunities Corporation	**- - -**	11,000	8,200
Saskatchewan Power Corporation	**101,600**	300,000	193,000
Saskatchewan Telecommunications Holding Corporation	**30,400**	- - -	113,700
Saskatchewan Water Corporation	**8,800**	4,900	14,200
Saskatchewan Watershed Authority	**- - -**	- - -	500
SaskEnergy Incorporated	**68,100**	- - -	- - -
Crown Corporations - Loans	**255,600**	407,619	371,200
Other - Loans			
Agriculture, Food and Rural Revitalization	**- - -**	2,650	4,500
Highways and Transportation	**1,050**	- - -	1,000
Industry and Resources	**7,500**	6,300	7,800
Learning	**66,000**	62,000	66,000
Northern Affairs	**2,010**	1,510	2,510
Other - Loans	**76,560**	72,460	81,810
Loans	**332,160**	480,079	453,010
Investments			
Contributions to Sinking Funds	**89,392**	83,354	85,987
Agricultural Land and Improvements	**400**	400	400
Investments	**89,792**	83,754	86,387
Disbursements	**421,952**	563,833	539,397

Schedule of Borrowing Requirements

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Borrowing for Crown Corporations			
Agricultural Credit Corporation of Saskatchewan	**- - -**	- - -	1,900
Crown Investments Corporation of Saskatchewan	**32,800**	- - -	3,700
Education Infrastructure Financing Corporation	**3,900**	36,719	32,400
Information Services Corporation of Saskatchewan	**- - -**	- - -	3,000
Municipal Financing Corporation of Saskatchewan	**10,000**	5,000	600
Saskatchewan Crop Insurance Corporation	**- - -**	50,000	- - -
Saskatchewan Opportunities Corporation	**- - -**	11,000	8,200
Saskatchewan Power Corporation	**101,600**	300,000	193,000
Saskatchewan Telecommunications Holding Corporation	**30,400**	- - -	113,700
Saskatchewan Water Corporation	**8,800**	4,900	14,200
Saskatchewan Watershed Authority	**- - -**	- - -	500
SaskEnergy Incorporated	**68,100**	- - -	- - -
Borrowing for Crown Corporations	**255,600**	407,619	371,200
Borrowing for Government	**1,181,136**	736,764	872,458
Borrowing Requirements	**1,436,736**	1,144,383	1,243,658

Schedule of Debt

as at March 31

(in thousands of dollars)

	Estimated Gross Debt 2005	Estimated Sinking Funds 2005	Estimated Debt 2005	Forecast Debt 2004	Estimated Debt 2004
Crown Corporation Debt					
Agricultural Credit Corporation of Saskatchewan	- - -	- - -	**- - -**	9,191	12,000
Crown Investments Corporation of Saskatchewan	32,800	- - -	**32,800**	- - -	18,852
Education Infrastructure Financing Corporation	78,843	(879)	**77,964**	74,578	70,505
Information Services Corporation of Saskatchewan	56,006	- - -	**56,006**	64,206	67,606
Investment Saskatchewan Incorporated	20,919	(5,944)	**14,975**	15,231	- - -
Municipal Financing Corporation of Saskatchewan	15,000	(53)	**14,947**	14,391	13,398
Saskatchewan Crop Insurance Corporation	150,000	- - -	**150,000**	162,000	105,000
Saskatchewan Housing Corporation	83,004	(3,807)	**79,197**	79,979	72,930
Saskatchewan Opportunities Corporation	- - -	- - -	**- - -**	151,872	149,071
Saskatchewan Power Corporation	2,062,305	(153,172)	**1,909,133**	1,982,376	1,939,931
Saskatchewan Property Management Corporation	5,500	(2,165)	**3,335**	4,100	4,099
Saskatchewan Telecommunications Holding Corporation	431,384	(41,855)	**389,529**	378,935	502,673
Saskatchewan Water Corporation	65,488	(4,714)	**60,774**	53,234	62,537
Saskatchewan Watershed Authority	- - -	- - -	**- - -**	- - -	500
SaskEnergy Incorporated	783,529	(33,592)	**749,937**	719,058	693,451
Crown Corporation Debt	3,784,778	(246,181)	**3,538,597**	3,709,151	3,712,553
Government Debt	8,932,593	(723,292)	**8,209,301**	7,968,073	8,278,804
Debt	12,717,371	(969,473)	**11,747,898**	11,677,224	11,991,357
Guaranteed Debt	79,597	- - -	**79,597**	116,882	123,548
Debt Plus Guaranteed Debt	12,796,968	(969,473)	**11,827,495**	11,794,106	12,114,905
Crown Corporation Purpose	3,785,414	(246,181)	**3,539,233**	3,710,448	3,719,228
Government Purpose	9,011,554	(723,292)	**8,288,262**	8,083,658	8,395,677
Debt Plus Guaranteed Debt	12,796,968	(969,473)	**11,827,495**	11,794,106	12,114,905

Schedule of Guaranteed Debt

as at March 31

(in thousands of dollars)

	Estimated 2005	Forecast 2004	Estimated 2004
Guaranteed Debt for Crown Corporations			
The Power Corporation Act			
National Trust Company	- - -	450	5,495
Luscar Ltd.	- - -	- - -	157
Saskatchewan Power Savings Bonds Series I to Series VII (matured)	**36**	47	52
The Saskatchewan Development Fund Act			
Guaranteed Investments	**600**	800	814
The Saskatchewan Telecommunications Act			
TeleBonds (matured)	- - -	- - -	157
Guaranteed Debt for Crown Corporations	**636**	1,297	6,675
Other Guaranteed Debt			
The Farm Financial Stability Act			
Breeder Associations Loan Guarantees	**20,000**	19,000	18,831
Feeder Associations Loan Guarantees	**13,000**	12,000	13,931
Agricultural Income Disaster Assistance Program	**16**	28	24
Individual Feedlot Loan Guarantees	**5,000**	2,500	5,000
Feedlot Construction Loan Guarantees	**2,000**	- - -	3,000
Enhanced Feeder Loan Guarantees	**1,500**	- - -	- - -
Feedlot Equity Loan Guarantees	**1,000**	- - -	- - -
The Housing and Special Care Homes Act			
Senior Citizens' Housing	**38**	57	57
The Industry and Commerce Development Act			
Saskferco Products Inc.	**3,706**	38,254	29,355
The NewGrade Energy Inc. Act			
NewGrade Energy Inc	**32,551**	43,496	46,525
The Student Assistance and Student Aid Fund Act	**150**	250	150
Other Guaranteed Debt	**78,961**	115,585	116,873
Guaranteed Debt	**79,597**	116,882	123,548

SASKATCHEWAN

General Revenue Fund Budgetary Appropriation and Expense

Executive Branch of Government

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Summary of Budgetary Appropriation and Expense

(in thousands of dollars)

	Voted 2004-05	Statutory 2004-05	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Executive Branch of Government					
Agriculture, Food and Rural Revitalization	264,328	481	**264,809**	380,353	251,818
Centenary Fund	- - -	- - -	**- - -**	28,000	29,000
Community Resources and Employment	602,254	- - -	**602,254**	604,000	605,963
Corrections and Public Safety	118,889	(62)	**118,827**	118,550	118,550
Culture, Youth and Recreation	42,141	- - -	**42,141**	47,871	43,698
Environment	160,731	1,649	**162,380**	178,949	139,743
Executive Council	6,681	690	**7,371**	7,385	7,409
Finance	39,986	25	**40,011**	39,033	39,489
- Public Service Pensions and Benefits [1]	95,728	108,535	**204,263**	197,077	200,174
Government Relations and Aboriginal Affairs	191,105	4,000	**195,105**	187,591	190,346
Health	2,687,095	- - -	**2,687,095**	2,522,250	2,526,794
Highways and Transportation	169,182	- - -	**169,182**	162,604	166,037
Highways and Transportation Capital	125,565	- - -	**125,565**	131,772	130,155
Industry and Resources	56,551	- - -	**56,551**	65,681	69,541
Information Technology Office	2,609	- - -	**2,609**	3,565	5,365
Justice [2]	191,241	8,582	**199,823**	194,947	190,947
Labour	14,187	- - -	**14,187**	14,115	14,246
Learning	1,099,257	25	**1,099,282**	1,062,394	1,065,155
- Teachers' Pensions and Benefits	20,128	98,995	**119,123**	120,548	108,261
Northern Affairs	5,225	- - -	**5,225**	4,637	5,519
Public Service Commission	8,210	- - -	**8,210**	8,554	8,554
Saskatchewan Property Management Corporation	16,808	- - -	**16,808**	22,108	17,608
Saskatchewan Research Council	7,779	- - -	**7,779**	7,964	7,964
Legislative Branch of Government					
Chief Electoral Officer	- - -	761	**761**	7,771	811
Conflict of Interest Commissioner	122	- - -	**122**	109	122
Information and Privacy Commissioner	387	- - -	**387**	306	306
Legislative Assembly	6,319	12,376	**18,695**	18,315	18,465
Ombudsman and Children's Advocate	2,475	256	**2,731**	2,795	2,771
Provincial Auditor	5,627	128	**5,755**	5,755	5,755
Operating Appropriation	5,940,610	236,441	**6,177,051**	6,144,999	5,970,566
Servicing Government Debt	- - -	614,000	**614,000**	605,000	650,000
Budgetary Appropriation	5,940,610	850,441 [3]	**6,791,051**	6,749,999	6,620,566
Acquisition of Capital Assets			**(146,781)**	(159,037)	(156,144)
Amortization of Capital Assets			**104,263**	97,469	96,961
Budgetary Expense			**6,748,533**	6,688,431	6,561,383

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[1] Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

[2] Includes expenses for the judicial branch of government.

[3] This amount does not include statutory appropriation required to provide services on a cost recovery basis.

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SASKATCHEWAN

Agriculture, Food and Rural Revitalization

Vote 1

The mandate of the Department is to foster a commercially viable, self-sufficient, and sustainable agriculture and food sector, and healthy and diverse rural communities. Working with individuals, businesses, communities, and governments, the Department assists farmers and ranchers, encourages higher value production and processing, and promotes sustainable economic and social development in rural Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	**Estimated 2003-04**
Administration	**2,053**	2,170
Accommodation and Central Services	**3,895**	3,894
Policy and Planning	**6,028**	6,053
Research and Technology	**13,608**	13,879
Development and Technology Transfer	**11,283**	13,141
Inspection and Regulatory Management	**3,368**	3,107
Land Management	**3,638**	3,786
Farm Stability and Adaptation	**101,526**	78,250
Industry Assistance	**3,142**	4,180
Financial Programs	**4,744**	5,958
Crop Insurance	**111,524**	117,400
Total Appropriation	**264,809**	251,818
Capital Asset Acquisitions	**(570)**	- - -
Capital Asset Amortization	**110**	40
Total Expense	**264,349**	251,858

FTE Staff Complement

Department	**403.5**	456.4
Revolving Funds	**124.1**	124.1
	527.6	580.5

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Agriculture, Food and Rural Revitalization

Vote 1 - Continued

(in thousands of dollars)

			Estimated 2004-05	Estimated 2003-04

Administration (AG01)

Provides executive direction, leadership and central administration, and financial and human resource management services to the Department.

Classification by Type	2004-05	2003-04		
Salaries	1,657	1,704		
Supplier and Other Payments	396	466		
			2,053	2,170

Accommodation and Central Services (AG02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management, minor renovation services and major capital projects.

Classification by Type	2004-05	2003-04		
Supplier and Other Payments	3,625	3,894		
Capital Asset Acquisitions	270	- - -		
			3,895	3,894

Policy and Planning (AG05)

Provides direction and leadership in the analysis, development, design and communication of agricultural policies and programs which include issues related to marketing, trade, farm income stabilization, and land and environment policy. It also coordinates issues that impact rural Saskatchewan and supports strategic planning, implementation, and program delivery through agricultural statistics, information management and technology.

Classification by Type	2004-05	2003-04		
Salaries	3,180	4,041		
Supplier and Other Payments	2,848	2,012		
			6,028	6,053

Research and Technology (AG06)

Supports research into the development of new agricultural technology and facilitates diversification and value-added opportunities in the agri-food industry.

Allocations				
Project Coordination			1,195	1,304
Research Programming			12,413	12,575
Classification by Type	2004-05	2003-04		
Salaries	931	990		
Supplier and Other Payments	264	314		
Transfers for Public Services	12,413	12,575		
			13,608	13,879

Agriculture, Food and Rural Revitalization

Vote 1 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Development and Technology Transfer (AG07)

Promotes the development, expansion and diversification of the agriculture production and manufacturing industry by providing production, processing, business and adaptation support, the demonstration of new technologies, and institutional development.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	8,549	9,913		
Supplier and Other Payments	2,434	3,228		
Capital Asset Acquisitions	300	- - -		
			11,283	13,141

Inspection and Regulatory Management (AG12)

Assists agriculture industry development by providing livestock, game farm, irrigation engineering and pesticide services. It also provides livestock disease monitoring and environmental assessment for intensive livestock operations.

Allocations			Estimated 2004-05	Estimated 2003-04
Program Operations			2,887	3,107
Livestock Services Revolving Fund - Subsidy			- - -	- - -
- Net Expense (Recovery) (Statutory)			481	- - -
Classification by Type	2004-05	2003-04		
Salaries	1,977	1,997		
Supplier and Other Payments	1,391	1,110		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $2,887K.			**3,368**	3,107

Land Management (AG04)

Manages agricultural Crown land through leasing and sales programs and through the Saskatchewan Community Pastures Program, while promoting integrated land use and a sustainable land resource.

Allocations			Estimated 2004-05	Estimated 2003-04
Land Management Services			2,938	3,086
Losses on Sale of Land			200	200
Land Revenue Bad Debt Allowances			500	500
Pastures Revolving Fund - Subsidy			- - -	- - -
- Net Expense (Recovery) (Statutory)			- - -	- - -
Classification by Type	2004-05	2003-04		
Salaries	2,036	2,057		
Supplier and Other Payments	1,102	1,229		
Transfers to Individuals	500	500		
			3,638	3,786

Agriculture, Food and Rural Revitalization

Vote 1 - Continued

(in thousands of dollars)

Farm Stability and Adaptation (AG08)

Provides contributions to programs which stabilize farm income and support adaptation of the agriculture industry.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Net Income Stabilization Account (NISA)			---	52,000
Adaptation Initiatives			---	8,250
Agricultural Policy Framework Initiatives			2,750	18,000
Canadian Agricultural Income Stabilization Program			98,776	---
Classification by Type	2004-05	2003-04		
Transfers for Public Services	---	1,000		
Transfers to Individuals	101,526	77,250		
			101,526	78,250

Industry Assistance (AG03)

Provides financial assistance and compensation programs to support development, expansion and diversification of the agriculture industry.

			Estimated 2004-05	Estimated 2003-04
Classification by Type	2004-05	2003-04		
Transfers for Public Services	3,142	4,180		
			3,142	4,180

Financial Programs (AG09)

Supports the development and sustainability of agricultural operations through the delivery of guarantee, lending and rebate programs. It also administers and collects the outstanding loan and investment portfolios and guarantees of the Agricultural Credit Corporation of Saskatchewan (ACS) and the Agri-Food Equity Fund.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Financial Programs Management			4,744	5,158
2002 Short-term Hog Loan Program - Loan Losses			---	500
Livestock Drought Loan Program - Financing			---	300
Classification by Type	2004-05	2003-04		
Salaries	3,616	3,960		
Supplier and Other Payments	1,128	1,198		
Transfers to Individuals	---	800		
			4,744	5,958

Crop Insurance (AG10)

The Saskatchewan Crop Insurance Corporation administers insurance programs which protect grain and livestock producers from production failures due to natural hazards. It also delivers programs which compensate producers for crop damage caused by big game and migratory waterfowl.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Program Delivery			25,500	25,000
Crop Insurance Program Premiums			80,224	90,000
Crop Insurance - Interest Subsidy			5,800	2,400
Classification by Type	2004-05	2003-04		
Transfers for Public Services	25,500	25,000		
Transfers to Individuals	86,024	92,400		
			111,524	117,400

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

			Estimated 2004-05	Estimated 2003-04
Categories of Amortization				
Land, Buildings and Improvements			54	---
Machinery and Equipment			19	4
Transportation Equipment			2	2
Office and Information Technology			35	34
Classification by Type	2004-05	2003-04		
Amortization	110	40		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**110**	40

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SASKATCHEWAN

Centenary Fund

Vote 70

The program provides for renewing infrastructure to enhance the economic, cultural and social well-being of the Province.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Infrastructure Projects	- - -	29,000
Total Appropriation	- - -	29,000
Capital Asset Acquisitions	- - -	(4,835)
Capital Asset Amortization	- - -	- - -
Total Expense	- - -	24,165

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the acquisition of capital assets.

Centenary Fund

Vote 70 - Continued

(in thousands of dollars)

			Estimated 2004-05	Estimated 2003-04
Infrastructure Projects				
Provides for renewing infrastructure to enhance the economic, cultural and social well-being of the Province.				
Classification by Type	2004-05	2003-04		
Capital Asset Acquisitions	- - -	4,835		
Transfers for Public Services - Capital	- - -	24,165		
			- - -	29,000

SASKATCHEWAN

Community Resources and Employment

Vote 36

The mandate of the Department is to work with citizens to help them build better lives for themselves through economic independence, strong families, inclusive communities, and active involvement in Saskatchewan's labour force and economy. Department programs support employment, child development, independent living for seniors and people with disabilities, and better housing for low and moderate income people. The Department also offers programs that ensure basic standards of income and child well-being are maintained.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	**Estimated 2003-04**
Administration	**7,257**	7,432
Accommodation and Central Services	**18,129**	17,559
Community Inclusion	**78,110**	76,378
Child and Family Services	**64,565**	62,581
Early Childhood Development	**3,574**	3,309
Child Care	**23,464**	22,370
Employment Support and Income Assistance	**314,615**	313,661
Office of Disability Issues	**225**	225
Supporting Families and Building Economic Independence	**69,433**	70,366
Housing	**22,882**	32,082
Total Appropriation	**602,254**	605,963
Capital Asset Acquisitions	**(1,155)**	(400)
Capital Asset Amortization	**1,667**	1,572
Total Expense	**602,766**	607,135

FTE Staff Complement

Department	**2,095.5**	2,096.5
	2,095.5	2,096.5

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Administration (RE01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	5,231	5,406		
Supplier and Other Payments	2,026	2,026		
			7,257	7,432

Accommodation and Central Services (RE02)

Provides for payments to the Saskatchewan Property Management Corporation for departmental offices, residential facilities, mail services, records management, minor renovation services and major capital projects.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	17,874	17,159		
Capital Asset Acquisitions	255	400		
			18,129	17,559

Community Inclusion (RE06)

Provides individualized funding and delivers support services to persons with disabilities, their families and community-based organizations through case management, financial support, assistance to agencies and families in program planning for children and adults with disabilities, coordination of community resources, short and long-term residential care, vocational day programs and operation of Valley View Centre.

Allocations			Estimated 2004-05	Estimated 2003-04
Payments for Community Living			53,000	51,951
Community Living - Program Delivery			24,570	24,427
Supports for Cognitive Disabilities			540	- - -
Classification by Type	**2004-05**	**2003-04**		
Salaries	21,755	21,665		
Supplier and Other Payments	2,815	2,762		
Transfers to Individuals	53,540	51,951		
			78,110	76,378

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Child and Family Services (RE04)

Protects children from abuse and neglect, supports families and communities in caring for children, assists people facing family violence, provides adoption services and services for at-risk youth.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Child and Family Community Services			41,953	41,564
Child and Family Community-Based Organization Services			18,917	18,233
Child and Family Services Administration			3,695	2,784
Classification by Type	2004-05	2003-04		
Salaries	2,292	2,292		
Supplier and Other Payments	1,403	492		
Transfers for Public Services	18,917	18,233		
Transfers to Individuals	41,953	41,564		
			64,565	62,581

Early Childhood Development (RE10)

Provides enriched child care and early intervention programs to high-risk children and their families under the integrated Early Childhood Development strategy.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Transfers for Public Services	3,574	3,309		
			3,574	3,309

Child Care (RE07)

Provides subsidies to assist low-income families with child care fees and provides funding to licensed centres and homes to assist with start-up and operational costs. It also monitors licensed child care centres and family child care homes.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Child Care Facilities			10,132	9,788
Child Care Parent Subsidies			11,255	10,505
Child Care Administration			2,077	2,077
Classification by Type	2004-05	2003-04		
Salaries	1,888	1,888		
Supplier and Other Payments	189	189		
Transfers for Public Services	10,132	9,788		
Transfers to Individuals	11,255	10,505		
			23,464	22,370

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Employment Support and Income Assistance (RE03)

Provides financial assistance and a range of programs that focus on increasing opportunities for employability and self-sufficiency for individuals with an identified need. This includes training benefits in approved skills training programs, work experience opportunities with a variety of employers and sustaining supports to individuals in order that they remain employed. It also provides financial assistance to individuals and families in transition to employment and to persons who are unable to meet their basic needs from their own resources. Benefits are also available to low-income seniors, to families to ensure children's basic needs are met and to community-based organizations that support employment development.

			Estimated 2004-05	**Estimated 2003-04**
Allocations				
Saskatchewan Assistance Plan			235,169	236,296
Saskatchewan Income Plan - Senior Citizens' Benefits			8,800	9,000
Saskatchewan Child Benefit			13,200	14,100
Saskatchewan Employment Supplement			19,100	18,200
Provincial Training Allowances			3,000	3,000
Skills Training Benefits			9,393	10,893
Income Security Administration			2,779	2,779
Employment Programs			10,496	10,057
Client and Community Support			10,074	9,336
Shelter Supplements			2,604	- - -
Classification by Type	2004-05	2003-04		
Salaries	2,060	2,060		
Supplier and Other Payments	719	719		
Capital Asset Acquisitions	900	- - -		
Transfers for Public Services	20,570	18,593		
Transfers to Individuals	290,366	292,289		
			314,615	313,661

Office of Disability Issues (RE09)

Provides provincial policy, research and coordination on the development and impact of programs and services for persons with disabilities.

			Estimated 2004-05	**Estimated 2003-04**
Classification by Type	2004-05	2003-04		
Salaries	125	125		
Supplier and Other Payments	100	100		
			225	225

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Supporting Families and Building Economic Independence (RE05)

Delivers a range of programs and supporting services that assist people to increase their employability and become financially independent through a provincial network of offices in partnership with community-based organizations and Aboriginal authorities. It also delivers child, family and youth services including counseling and intervention.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Program Delivery			63,049	63,182
Income Support - Call Centres			6,384	7,184
Classification by Type	2004-05	2003-04		
Salaries	56,779	55,235		
Supplier and Other Payments	12,654	15,131		
			69,433	70,366

Housing (RE12)

Develops and delivers programs that build and maintain independence and self-sufficiency by providing housing and housing services for families, seniors and others who could not otherwise afford adequate, safe, secure shelter.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Housing Operations			8,057	8,557
Saskatchewan Housing Corporation			14,825	23,525
Classification by Type	2004-05	2003-04		
Salaries	6,096	6,596		
Supplier and Other Payments	1,961	1,961		
Transfers to Individuals	14,825	23,525		
			22,882	32,082

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

			Estimated 2004-05	Estimated 2003-04
Categories of Amortization				
Land, Buildings and Improvements			865	860
Machinery and Equipment			62	62
Office and Information Technology			740	650
Classification by Type	2004-05	2003-04		
Amortization	1,667	1,572		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**1,667**	1,572

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SASKATCHEWAN

Corrections and Public Safety

Vote 73

The mandate of the Department is to promote safe communities by delivering effective programs for individuals in conflict with the law, through emergency planning and communication, through monitoring of building standards, the delivery of fire prevention and disaster assistance programs and through licensing and inspection services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**2,491**	2,501
Accommodation and Central Services	**6,887**	6,003
Adult Corrections	**63,435**	61,307
Young Offender Programs	**40,090**	42,485
Public Safety	**5,924**	6,254
Total Appropriation	**118,827**	118,550
Capital Asset Acquisitions	**(80)**	(310)
Capital Asset Amortization	**140**	119
Total Expense	**118,887**	118,359

FTE Staff Complement

Department	**1,662.9**	1,658.9
Revolving Fund	**2.0**	8.8
	1,664.9	1,667.7

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Corrections and Public Safety

Vote 73 - Continued

(in thousands of dollars)

Administration (CP01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Salaries	879	885		
Supplier and Other Payments	1,612	1,616		
			2,491	2,501

Accommodation and Central Services (CP02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation for the Department, youth and adult correctional facilities, mail services, records management, minor renovation services and major capital projects.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Supplier and Other Payments	6,887	5,693		
Capital Asset Acquisitions	---	310		
			6,887	6,003

Adult Corrections (CP04)

Operates correctional programs for adult offenders, provides community and institutionally based intervention services and administers alternative to incarceration programs. It also operates commercial industries within the correctional centres to assist in the rehabilitation and training process.

Allocations			**Estimated 2004-05**	**Estimated 2003-04**
Adult Corrections Facilities			51,185	48,511
Community Training Residences			2,053	2,288
Community Operations			8,864	8,465
Program Support			1,318	1,963
Correctional Facilities Industries Revolving Fund - Subsidy			77	142
- Net Expense (Recovery) (Statutory)			(62)	(62)
Classification by Type	2004-05	2003-04		
Salaries	50,919	48,928		
Supplier and Other Payments	12,461	12,379		
Capital Asset Acquisitions	55	---		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $63,497K.			**63,435**	61,307

Young Offender Programs (CP07)

Delivers a wide range of programs for youth in conflict with the law including alternative measures, community service and restitution, probation and intensive supervision and case management, and open and secure custody.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Young Offender Facilities			24,268	26,895
Community and Alternative Measures			5,712	5,830
Program Support			1,436	1,314
Regional Services			8,674	8,446
Classification by Type	**2004-05**	**2003-04**		
Salaries	27,885	29,598		
Supplier and Other Payments	6,468	7,057		
Capital Asset Acquisitions	25	- - -		
Transfers for Public Services	4,454	4,572		
Transfers to Individuals	1,258	1,258		
			40,090	42,485

Public Safety (CP06)

Develops and enforces safety standards for boilers, pressure vessels, elevators, amusement rides and building construction. It provides coordination services to municipalities for firefighter training, fire prevention programs, emergency preparedness and Sask911. It also provides payments for disaster assistance.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Protection and Emergency Services			2,057	1,837
Licensing and Inspections			2,087	2,087
Provincial Disaster Assistance Program			1,500	1,500
Emergency Services Telecommunications Program			- - -	200
Joint Emergency Preparedness Program			280	630
Classification by Type	**2004-05**	**2003-04**		
Salaries	3,199	3,019		
Supplier and Other Payments	945	905		
Transfers for Public Services	280	830		
Transfers to Individuals	1,500	1,500		
			5,924	6,254

Corrections and Public Safety

Vote 73 - Continued

(in thousands of dollars)

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization	**Estimated 2004-05**	**Estimated 2003-04**
Land, Buildings and Improvements	31	31
Machinery and Equipment	40	38
Office and Information Technology	69	50

Classification by Type	2004-05	2003-04
Amortization	140	119

Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**140**	119

SASKATCHEWAN

Culture, Youth and Recreation

Vote 27

The mandate of the Department is to support and celebrate Saskatchewan as a great place to live and work. The Department is dedicated to ensuring that Saskatchewan people, especially our young people, reach their fullest potential. By working collaboratively with diverse groups and communities, the Department enhances the Province's cultural, artistic, recreational and social life. It also recognizes accomplishment and promotes excellence in the arts, culture, heritage and sport.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**1,340**	1,045
Accommodation and Central Services	**2,899**	2,643
Culture	**11,370**	10,695
Recreation	**690**	1,542
Heritage	**9,746**	10,058
Policy and Youth	**3,125**	3,373
Community Initiatives Fund	**7,786**	8,577
Saskatchewan Communications Network	**5,185**	5,765
Total Appropriation	**42,141**	43,698
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**20**	20
Total Expense	**42,161**	43,718

FTE Staff Complement

Department	**79.5**	78.5
	79.5	78.5

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

Administration (CR01)

Provides executive direction, leadership and central administration, financial and human resource management, communications and public relations and central information technology services to the Department.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Salaries	1,014	732		
Supplier and Other Payments	326	313		
			1,340	1,045

Accommodation and Central Services (CR02)

Provides for payments to the Saskatchewan Property Management Corporation (SPMC) for office accommodation, mail services, records management and minor renovation services. It also provides for accommodations provided by SPMC for the MacKenzie Art Gallery and the Saskatchewan Centre of the Arts.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Supplier and Other Payments	2,899	2,643		
			2,899	2,643

Culture (CR03)

Provides policy, advisory and other services to Government on culture issues in consultation with cultural community stakeholders and provides financial assistance to support the development of the arts and cultural industries. It coordinates cultural policy development for government and provides stewardship and accountability of the public investment in arts and culture. It also provides program evaluation support to the Department and operational support to Saskatchewan Centennial 2005.

Allocations			**Estimated 2004-05**	**Estimated 2003-04**
Culture Operations Support			511	511
Centennial Operations Support			250	- - -
Saskatchewan Arts Board			4,784	3,784
Saskatchewan Arts Stabilization			- - -	125
SaskFILM			900	1,000
Film Employment Tax Credit			4,200	4,400
Cultural Industries Development			300	450
Saskatchewan Centre of the Arts			425	425
Classification by Type	2004-05	2003-04		
Salaries	528	368		
Supplier and Other Payments	233	143		
Transfers for Public Services	10,609	10,184		
			11,370	10,695

Culture, Youth and Recreation

Vote 27 - Continued
(in thousands of dollars)

Recreation (CR09)

Provides leadership, advisory and consultative expertise to the sport and recreation sector in the Province. It provides financial assistance to support the development of sport and recreation. It also coordinates sport policy development for the lottery system.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Recreation Operations Support			690	542
2005 Canada Summer Games			- - -	1,000
Classification by Type	2004-05	2003-04		
Salaries	336	388		
Supplier and Other Payments	354	154		
Transfers for Public Services	- - -	1,000		
			690	1,542

Heritage (CR07)

Provides policy, advisory and other services for the protection, preservation and ongoing accessibility of heritage resources. It provides for the operation of the Royal Saskatchewan Museum and financial assistance in support of heritage institutions, museums with a provincial focus, and the Saskatchewan Science Centre.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Heritage Operations Support			1,199	1,350
Royal Saskatchewan Museum			1,715	1,832
Western Development Museum			2,415	2,415
Wanuskewin Heritage Park			500	500
Saskatchewan Science Centre			550	600
Saskatchewan Heritage Foundation			- - -	345
Saskatchewan Archives Board			3,367	3,016
Classification by Type	2004-05	2003-04		
Salaries	2,104	2,131		
Supplier and Other Payments	810	1,051		
Transfers for Public Services	6,832	6,876		
			9,746	10,058

	Estimated 2004-05	Estimated 2003-04

Policy and Youth (CR05)

Provides stewardship and accountability of the public investments made through the Lottery System and the Community Initiatives Fund. It provides policy advice on strategic issues confronting the core delivery system for sport, culture, recreation, voluntary sector and youth programs in Saskatchewan. It also develops and implements policies and programs to involve youth in government decision-making and stimulates the creation of quality, career-relevant employment opportunities for Saskatchewan youth.

Allocations

	Estimated 2004-05	Estimated 2003-04
Youth Services	249	370
Youth Employment	2,419	2,614
Lottery and Community Initiatives Stewardship	357	289
Premier's Voluntary Sector Initiative	100	100

Classification by Type	2004-05	2003-04
Salaries	1,175	1,135
Supplier and Other Payments	158	263
Transfers for Public Services	1,792	1,975

	Estimated 2004-05	Estimated 2003-04
	3,125	3,373

Community Initiatives Fund (CR06)

Provides for payments to the Community Initiatives Fund based on a share of net profits of the Saskatchewan Gaming Corporation.

Classification by Type	2004-05	2003-04
Transfers for Public Services	7,786	8,577

	Estimated 2004-05	Estimated 2003-04
	7,786	8,577

Saskatchewan Communications Network (CR08)

Supports access to educational and cultural programs to meet the needs of Saskatchewan people, and supports the Saskatchewan and regional film and video industry. It encourages the development of Saskatchewan, regional and Aboriginal content in Saskatchewan Communications Network broadcasting. It provides infrastructure and technical support services to the Department of Learning for distance education. It also provides technical support and infrastructure for CommunityNet and satellite distribution services for the Saskatchewan Legislative Network.

Classification by Type	2004-05	2003-04
Transfers for Public Services	5,185	5,765

	Estimated 2004-05	Estimated 2003-04
	5,185	5,765

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

	Estimated 2004-05	Estimated 2003-04
Categories of Amortization		
Land, Buildings and Improvements	13	13
Machinery and Equipment	3	3
Office and Information Technology	4	4

Classification by Type	2004-05	2003-04
Amortization	20	20

	Estimated 2004-05	Estimated 2003-04
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**20**	20

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SASKATCHEWAN

Environment

Vote 26

The mandate of the Department is to protect and manage Saskatchewan's environment and natural resources so as to maintain a high level of environmental quality, ensure sustainable development, and provide economic and social benefits for present and future generations.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**6,559**	6,436
Accommodation and Central Services	**7,116**	6,305
Compliance and Field Services	**22,234**	23,864
Forest Ecosystems	**13,269**	14,689
Fire Management and Forest Protection	**64,782**	37,285
Resource Stewardship	**6,516**	8,206
Environmental Protection	**12,481**	12,498
Water Management and Protection	**8,643**	9,371
Parks	**12,904**	14,368
Fish and Wildlife Development Fund	**3,702**	3,400
Planning and Risk Analysis	**4,174**	3,321
Total Appropriation	**162,380**	139,743
Capital Asset Acquisitions	**(2,960)**	(3,040)
Capital Asset Amortization	**2,251**	2,354
Total Expense	**161,671**	139,057

FTE Staff Complement

Department	**1,001.8**	1,035.9
Revolving Funds	**210.5**	210.5
Fish and Wildlife Development Fund	**17.9**	20.9
	1,230.2	1,267.3

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Environment

Vote 26 - Continued

(in thousands of dollars)

Administration (ER01)

Provides executive direction, leadership and central administration, financial and human resource management, central information technology services, internal communications and public education programs.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	3,211	4,016		
Supplier and Other Payments	2,985	2,057		
Capital Asset Acquisitions	363	363		
			6,559	6,436

Accommodation and Central Services (ER02)

Provides for payments to the Saskatchewan Property Management Corporation for office and park facility accommodations, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	7,116	6,305		
			7,116	6,305

Compliance and Field Services (ER08)

Delivers environmental protection, natural resource allocation, compliance and enforcement services Province-wide. Services are provided in support of all environmental and resource management programs. It develops proactive compliance programs in support of the Department's compliance strategy and risk assessment. It also maintains a radio communications network, a hazardous spill emergency response unit and an enforcement call centre.

Allocations	Estimated 2004-05	Estimated 2003-04
Field Operations	16,101	17,581
Operational Support Services	6,133	6,283
Resource Protection and Development Revolving Fund - Subsidy	---	---
- Net Expense (Recovery) (Statutory)	---	---

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	16,939	17,594		
Supplier and Other Payments	5,282	6,257		
Capital Asset Acquisitions	13	13		
			22,234	23,864

Environment

Vote 26 - Continued

(in thousands of dollars)

Forest Ecosystems (ER09)

Develops and administers policies and programs to implement an ecosystem-based approach to managing forests. It also promotes environmental sustainability of the forest industry and mitigates the effect of natural disturbances that could affect the use of or access to forest resources.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Forest Programs			7,571	8,291
Reforestation			3,592	3,992
Insect and Disease Control			2,106	2,406
Classification by Type	2004-05	2003-04		
Salaries	4,095	4,576		
Supplier and Other Payments	9,174	10,113		
			13,269	14,689

Fire Management and Forest Protection (ER10)

Plans and delivers forest fire detection, pre-suppression and suppression programs and conducts public awareness and education programs to encourage prevention. It also provides for recoverable costs incurred while assisting other jurisdictions with fire suppression.

Allocations				
Forest Fire Operations			63,382	35,885
Recoverable Fire Suppression Operations			1,400	1,400
Classification by Type	2004-05	2003-04		
Salaries	15,453	17,167		
Supplier and Other Payments	48,329	19,098		
Capital Asset Acquisitions	1,000	1,020		
			64,782	37,285

Resource Stewardship (ER15)

Develops, manages and evaluates plans for renewable resource allocation and ecosystem management programs in Saskatchewan. It integrates resource allocation and ecosystem management programs with priorities aimed at ensuring environmental protection and sustainable economic development. It also maintains sustainable supplies of fish and wildlife, biological diversity and healthy ecosystems for the recreational social and economic benefit of Saskatchewan people.

Classification by Type	2004-05	2003-04		
Salaries	4,013	5,154		
Supplier and Other Payments	2,503	3,052		
			6,516	8,206

Environment

Vote 26 - Continued

(in thousands of dollars)

Environmental Protection (ER11)

Provides environmental protection and upholds environmental standards by monitoring compliance with environmental regulations in various sectors concerning air and water quality, rehabilitation of polluted or disturbed lands, waste management, mining and milling operations and hazardous chemical and waste dangerous goods protection. It also provides funding for the operation of the Beverage Container Collection and Recycling System which is a province-wide system of depots that collects designated non-refillable beverage containers.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Environmental Protection			1,796	2,404
Support for Environmental Programs			80	234
Beverage Container Collection and Recycling System			10,605	9,860
Classification by Type	2004-05	2003-04		
Salaries	1,350	1,909		
Supplier and Other Payments	446	495		
Transfers for Public Services	10,685	10,094		
			12,481	12,498

Water Management and Protection (ER16)

Manages the Province's drinking water and wastewater regulatory program, which includes the development of legislation, regulations and standards. It provides inspection of water and wastewater facilities, compliance with and enforcement of water and wastewater regulations, and reports to the public on the state of provincial water and wastewater facilities. It also provides financial support to the Saskatchewan Watershed Authority that has a mandate to manage water supplies and protect source water quality.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Drinking Water Quality Section			2,525	2,525
Saskatchewan Watershed Authority - Operations			395	395
Saskatchewan Watershed Authority - Water Control			4,012	4,805
Saskatchewan Watershed Authority - Water Quality			1,711	1,646
Classification by Type	2004-05	2003-04		
Salaries	1,967	1,967		
Supplier and Other Payments	558	558		
Transfers for Public Services	2,896	2,825		
Transfers for Public Services - Capital	3,222	4,021		
			8,643	9,371

Environment

Vote 26 - Continued

(in thousands of dollars)

Parks (ER04)

Develops, manages, delivers and evaluates plans, policies and programs for quality recreational opportunities for park visitors. It also provides maintenance and construction of Department facilities, manages commercial opportunities in Provincial parks, and provides technical support to the regional parks system and assistance for the operations of urban parks.

Allocations	**Estimated 2004-05**	**Estimated 2003-04**
Provincial Park Programs	2,724	3,427
Regional Parks	75	75
Facilities Capital	1,584	1,644
Meewasin Valley Authority (Statutory)	740	740
Meewasin Valley Authority Supplementary	74	74
Wakamow Valley Authority (Statutory)	127	127
Wakamow Valley Authority Supplementary	12	12
Wascana Centre Authority (Statutory)	782	782
Wascana Centre Authority Supplementary	78	78
Wascana Centre Authority Maintenance	1,840	1,840
Swift Current Chinook Parkway	86	86
Prince Albert Riverfront Park	66	- - -
Commercial Revolving Fund - Subsidy	4,716	5,483
- Net Expense (Recovery) (Statutory)	- - -	- - -

Classification by Type	2004-05	2003-04
Salaries	1,573	2,218
Supplier and Other Payments	5,867	6,692
Capital Asset Acquisitions	1,584	1,644
Transfers for Public Services	3,880	3,814

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $11,255K.	**12,904**	14,368

Fish and Wildlife Development Fund (ER07)

Revenue for this Fund is received through a portion of the hunting, trapping, and angling licenses sold in the province. Funds are used to secure ecologically important fish and wildlife habitat through land purchase, lease or conservation easements, for improvements to fish and wildlife resources through enhancement programs and to promote resource education and endangered species programming. Many of these activities are initiated through co-operative partnerships with various provincial conservation organizations.

Allocations	**Estimated 2004-05**	**Estimated 2003-04**
Fish Development	1,847	1,545
Wildlife Development	1,855	1,855

Classification by Type	2004-05	2003-04
Transfers for Public Services	3,702	3,400

	3,702	3,400

Planning and Risk Analysis (ER14)

Provides leadership and direction in the development of strategic policy, plans and performance evaluation for environmental protection and sustainable economic development and leads the development of risk assessment, integrated environmental monitoring and compliance planning. It develops and coordinates Aboriginal resource management programming. It also manages the government environment impact assessment process to ensure development proposals are planned in an environmentally responsible manner, and that the public have an opportunity to express their environmental concerns and opinions.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Planning and Evaluation			3,238	2,359
Environmental Assessment			936	962
Classification by Type	2004-05	2003-04		
Salaries	3,243	2,417		
Supplier and Other Payments	931	904		
			4,174	3,321

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

			Estimated 2004-05	Estimated 2003-04
Categories of Amortization				
Infrastructure			162	131
Land, Buildings and Improvements			325	299
Machinery and Equipment			470	714
Transportation Equipment			536	481
Office and Information Technology			758	729
Classification by Type	2004-05	2003-04		
Amortization	2,251	2,354		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**2,251**	2,354

SASKATCHEWAN

Executive Council

Vote 10

The mandate of the Department is to facilitate and communicate decisions of the Executive Council (Cabinet) by providing research, analysis and policy advice to Cabinet and Cabinet committees, coordinating policy development and government communications and managing Cabinet records. It also provides support to the Premier in his roles as Head of Government, Chair of Cabinet and Head of the political party with the mandate to govern.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**2,431**	2,461
Accommodation and Central Services	**952**	960
Premier's Office	**476**	476
Cabinet Secretariat and Cabinet Planning Unit	**1,339**	1,339
Communications Coordination and Media Services	**1,063**	1,063
House Business and Research	**420**	420
Members of the Executive Council	**690**	690
Total Appropriation	**7,371**	7,409
Capital Asset Acquisitions	**(25)**	- - -
Capital Asset Amortization	**16**	11
Total Expense	**7,362**	7,420

FTE Staff Complement

Department	**83.0**	83.0
	83.0	83.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Executive Council

Vote 10 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Administration (EX01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Classification by Type	2004-05	2003-04
Salaries	1,864	1,894
Supplier and Other Payments	542	567
Capital Asset Acquisitions	25	---

	Estimated 2004-05	Estimated 2003-04
	2,431	2,461

Accommodation and Central Services (EX02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04
Supplier and Other Payments	952	960

	Estimated 2004-05	Estimated 2003-04
	952	960

Premier's Office (EX07)

Provides administrative support to the Premier and Members of the Executive Council.

Classification by Type	2004-05	2003-04
Salaries	330	330
Supplier and Other Payments	146	146

	Estimated 2004-05	Estimated 2003-04
	476	476

Cabinet Secretariat and Cabinet Planning Unit (EX04)

Maintains procedures for Cabinet to make policy decisions and monitors the implementation of those decisions. Cabinet Secretariat also maintains all Cabinet documents, Orders-in-Council and Regulations and provides support to the Legislative Instruments Committee. The Cabinet Planning Unit provides research, policy advice, analysis and support services to the Committee on Planning and Priorities and the Premier and Members of the Executive Council.

Allocations	Estimated 2004-05	Estimated 2003-04
Cabinet Secretariat	377	377
Cabinet Planning Unit	962	962

Classification by Type	2004-05	2003-04
Salaries	1,202	1,202
Supplier and Other Payments	137	137

	Estimated 2004-05	Estimated 2003-04
	1,339	1,339

Executive Council

Vote 10 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Communications Coordination and Media Services (EX03)

Communications Coordination provides strategic direction to the communications delivery system in government and communications counseling. It provides a fair and equitable process for contracting communications services and printing requirements. Media Services prepares and distributes news releases and provides assistance to departments, agencies and Crown corporations in the preparation of news releases. It also coordinates the day-to-day media relations for the Premier's Office and Members of the Executive Council.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	856	856		
Supplier and Other Payments	207	207		
			1,063	1,063

House Business and Research (EX08)

Coordinates and organizes the Government's business in the Legislative Assembly and provides research support services for the Premier and Members of the Executive Council.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	352	352		
Supplier and Other Payments	68	68		
			420	420

Members of the Executive Council (EX06)

Provides for the payment of salaries to Members of the Legislative Assembly in their capacities as Premier, Deputy Premier and Members of the Executive Council.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	690	690		
Amounts in this subvote are "Statutory".			**690**	690

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization			Estimated 2004-05	Estimated 2003-04
Office and Information Technology			16	11
Classification by Type	2004-05	2003-04		
Amortization	16	11		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**16**	11

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SASKATCHEWAN

Finance

Vote 18

The mandate of the Department is to provide options and advice to Treasury Board and Cabinet on managing and controlling the finances of the Province. It administers and collects Provincial taxes and it supports the Government in being accountable to the Legislature and the public in the use of public funds.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**3,398**	3,417
Accommodation and Central Services	**2,348**	2,246
Treasury and Debt Management	**2,576**	2,593
Provincial Comptroller	**11,745**	11,723
Budget Analysis	**4,310**	4,336
Revenue	**15,147**	14,772
Personnel Policy Secretariat	**393**	307
Miscellaneous Payments	**94**	95
Department Operations Appropriation	**40,011**	39,489
Capital Asset Acquisitions	**(3,442)**	(1,984)
Capital Asset Amortization	**824**	868
Department Expense	**37,393**	38,373
Public Service Pensions and Benefits	**204,263**	200,174
Total Appropriation	**244,274**	239,663

FTE Staff Complement

	Estimated 2004-05	Estimated 2003-04
Department	**374.0**	357.0
Revolving Fund	**72.0**	72.0
	446.0	429.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Finance

Vote 18 - Continued

(in thousands of dollars)

Administration (FI01)

Provides executive direction and the management of communications, human resources, financial services, procurement, information technology, security and facilities for internal operations and client agencies.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	2,319	2,312		
Supplier and Other Payments	1,046	1,064		
Capital Asset Acquisitions	33	41		
			3,398	3,417

Accommodation and Central Services (FI02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	2,348	2,211		
Capital Asset Acquisitions	- - -	35		
			2,348	2,246

Treasury and Debt Management (FI04)

Arranges financing requirements of the Government, Crown corporations and other agencies. It manages the provincial debt and provides an investment management service for various funds administered by the Government, Crown corporations and other agencies. It also manages the cash position of the General Revenue Fund.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	1,488	1,484		
Supplier and Other Payments	1,088	1,109		
			2,576	2,593

Provincial Comptroller (FI03)

Assists the Legislature and the Government in controlling and accounting for the receipt and disposition of public money. It develops and maintains the government-wide revenue and expenditure system and develops government financial management and accounting policies and procedures. It also prepares and publishes financial accountability reports, including the Public Accounts.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	3,857	3,846		
Supplier and Other Payments	4,479	5,969		
Capital Asset Acquisitions	3,409	1,908		
			11,745	11,723

Finance

Vote 18 - Continued

(in thousands of dollars)

Budget Analysis (FI06)

Supports decision making through the provision of information, policy analysis and advice to the Minister of Finance, Treasury Board, Cabinet and departments on revenue, expenditure, economic and social issues, and disseminates financial, economic and social information. It also coordinates the development and implementation of enhanced planning and reporting practices across government.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Salaries	3,529	3,520		
Supplier and Other Payments	781	816		
			4,310	4,336

Revenue (FI05)

Administers Provincial tax and refund programs. It collects revenue, conducts audits, issues tax refunds and provides information related to tax and refund programs. It also provides for payments to the Canada Customs and Revenue Agency (CCRA) for administration of provincial income tax, and to Saskatchewan Government Insurance for the administration of the mandatory Driver Licence Photo Identification Program.

Allocations			**Estimated 2004-05**	**Estimated 2003-04**
Revenue Division			11,697	11,322
Allowance for Doubtful Accounts			1,200	1,200
CCRA Income Tax Administration			950	950
Driver Licence Photo Identification Program			1,300	1,300
Classification by Type	2004-05	2003-04		
Salaries	9,304	8,919		
Supplier and Other Payments	5,843	5,853		
			15,147	14,772

Personnel Policy Secretariat (FI10)

Provides support and advice to the Cabinet Committee on Public Sector Compensation, client employers and government departments with respect to the management of collective bargaining and compensation activities. It also provides general human resource policy initiatives in the provincial public sector.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Salaries	324	235		
Supplier and Other Payments	69	72		
			393	307

Finance

Vote 18 - Continued

(in thousands of dollars)

Miscellaneous Payments (FI08)

Provides for miscellaneous payments and unforeseen expenditures.

Allocations	Estimated 2004-05	Estimated 2003-04
Bonding of Public Officials	19	20
Unforeseen and Unprovided For	50	50
Implementation of Guarantees (Statutory)	25	25

Classification by Type	2004-05	2003-04
Supplier and Other Payments	94	95

	Estimated 2004-05	Estimated 2003-04
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $69K.	**94**	95

Pensions and Benefits (FI09)

Provides for the employer's contributions to government employees', Judges' and Members of the Legislative Assembly (MLA) pensions and benefits plans. It supports the Judges' Superannuation Fund and provides for pension allowances for retired MLAs and members of the Public Service Superannuation Plan (PSSP). It also administers the PSSP.

Allocations	Estimated 2004-05	Estimated 2003-04
Public Service Superannuation Plan (Statutory)	99,648	100,245
Members of the Legislative Assembly - Pensions and Benefits (Statutory)	3,192	3,214
Judges' Superannuation Plan (Statutory)	1,909	1,871
Public Employees' Pension Plan	32,678	31,540
Canada Pension Plan - Employer's Contribution	21,544	21,620
Employment Insurance - Employer's Contribution	11,602	12,168
Workers' Compensation - Employer's Assessment	8,229	7,207
Employees' Benefits - Employer's Contribution	20,440	20,029
Services to Public Service Superannuation Plan Members	1,235	1,046
Public Employees' Benefits Agency Revolving Fund - Subsidy	- - -	- - -
- Net Expense (Recovery) (Statutory)	3,786	1,234

Classification by Type	2004-05	2003-04
Supplier and Other Payments	5,021	2,280
Pensions and Benefits	199,242	197,894

	Estimated 2004-05	Estimated 2003-04
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $95,728K.	**204,263**	200,174

	Estimated 2004-05	Estimated 2003-04

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

	Estimated 2004-05	Estimated 2003-04
Machinery and Equipment	4	4
Office and Information Technology	820	864

Classification by Type	2004-05	2003-04
Amortization	824	868

	Estimated 2004-05	Estimated 2003-04
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**824**	868

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SASKATCHEWAN

Finance - Servicing Government Debt

Vote 12

This Vote provides for costs associated with the Province's debt incurred for general government purposes. The costs include interest, foreign exchange gains and losses, discounts, premiums, fees, commissions and other debt-related costs.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Debt Servicing	**614,000**	650,000
Total Appropriation	**614,000**	650,000
Capital Asset Acquisitions	- - -	- - -
Capital Asset Amortization	- - -	- - -
Total Expense	**614,000**	650,000

Finance - Servicing Government Debt

Vote 12 - Continued

(in thousands of dollars)

Debt Servicing (FD01)

Provides for interest costs, gains or losses resulting from a change in the value of the Canadian dollar associated with debt that is denominated in foreign currencies, premiums, discounts, commissions and other costs, expenses and charges related to the Province's debt incurred for government purposes.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Interest on Government Debt (Statutory)			601,875	631,471
Foreign Currency Adjustment (Statutory)			3,925	10,729
Fees and Commissions (Statutory)			8,200	7,800
Classification by Type	2004-05	2003-04		
Debt Servicing	614,000	650,000		
Amounts in this subvote are "Statutory".			**614,000**	650,000

SASKATCHEWAN

Government Relations and Aboriginal Affairs

Vote 30

The mandate of the Department is to promote Saskatchewan's interests through management of the Province's relations with other governments, in Canada and abroad, and to work with Aboriginal peoples and their organizations to advance our common interests. The Department works in partnership with communities to support local governance, provide financial and technical support and develop legislation, regulations and other policies to meet the changing needs of municipal governments. The Department also coordinates and manages matters related to Government House, French-language services, official protocol, provincial honours, and provides administrative services to the Office of the Lieutenant Governor.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**2,890**	3,150
Accommodation and Central Services	**2,149**	2,120
Intergovernmental Relations	**3,671**	3,546
Aboriginal Affairs	**45,397**	56,122
Municipal Financial Assistance	**132,278**	117,878
Municipal Relations	**4,809**	4,873
Provincial Secretary	**2,851**	1,582
Saskatchewan Municipal Board	**1,060**	1,075
Total Appropriation	**195,105**	190,346
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**3**	3
Total Expense	**195,108**	190,349

FTE Staff Complement

Department	**209.0**	205.0
	209.0	205.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Government Relations and Aboriginal Affairs

Vote 30 - Continued
(in thousands of dollars)

Administration (GR01)

Provides executive direction, leadership and central administration, financial and human resource management, communications and public relations and central information technology services to the Department.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	2,205	2,439		
Supplier and Other Payments	685	711		
			2,890	3,150

Accommodation and Central Services (GR02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	2,149	2,120		
			2,149	2,120

Intergovernmental Relations (GR04)

Supports the Minister and the Premier at all Canadian intergovernmental and international meetings. It supports the development, coordination and implementation of the Province's intergovernmental activities and policies and is directly responsible for policies regarding trade, immigration, and constitutional and international relations. It also coordinates and manages matters relating to French-language services.

Allocations			Estimated 2004-05	Estimated 2003-04
Federal-Provincial Relations			549	559
International Relations			810	895
Constitutional Relations			263	308
Trade Policy			523	523
Immigration			1,144	944
Office of French-Language Coordination			382	317
Classification by Type	2004-05	2003-04		
Salaries	2,409	2,337		
Supplier and Other Payments	741	688		
Transfers for Public Services	521	521		
			3,671	3,546

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

Aboriginal Affairs (GR05)

Develops and coordinates government policies with respect to First Nations and Metis peoples. It manages and provides funding for any provincial obligations that exist pursuant to Treaty Land Entitlement Agreements. It provides payments related to the Province's financial obligations pursuant to the First Nations gaming agreements. It also supports special initiatives with Aboriginal organizations and promotes and facilitates Aboriginal employment opportunities across the public and private sectors.

Allocations			**Estimated 2004-05**	**Estimated 2003-04**
Policy and Coordination			1,965	1,922
Support for Aboriginal Organizations and Issues			1,310	1,210
Treaty Land Entitlements			10,742	22,286
Metis Development Fund			2,000	2,000
First Nations Gaming Agreements			29,380	28,704
Classification by Type	2004-05	2003-04		
Salaries	1,492	1,421		
Supplier and Other Payments	473	501		
Transfers for Public Services	32,690	31,914		
Transfers to Individuals	10,742	22,286		
			45,397	56,122

Municipal Financial Assistance (GR07)

Provides financial assistance in support of municipal governance, infrastructure and services. Assistance is also provided to related authorities and agencies for the management of property assessment.

Allocations			**Estimated 2004-05**	**Estimated 2003-04**
Urban Revenue Sharing			44,109	36,714
Rural Revenue Sharing			33,961	32,356
Northern Revenue Sharing			6,980	5,980
Canada-Saskatchewan Infrastructure Program			22,658	21,558
Transit Assistance for the Disabled			2,650	2,650
Grants-in-Lieu of Property Taxes			11,500	12,800
Saskatchewan Assessment Management Agency (Statutory)			4,000	4,000
Saskatchewan Assessment Management Agency Supplementary			1,820	1,820
Municipal Infrastructure			4,600	- - -
Classification by Type	2004-05	2003-04		
Transfers for Public Services	101,495	92,795		
Transfers for Public Services - Capital	30,783	25,083		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $128,278K.			**132,278**	117,878

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

Municipal Relations (GR08)

Develops the legislative and policy framework for the operation of the provincial system of municipal government. It provides advisory and other services to municipal organizations, and administers financial assistance programs in support of municipalities.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	3,908	3,902		
Supplier and Other Payments	781	851		
Transfers for Public Services	120	120		
			4,809	4,873

Provincial Secretary (GR03)

Coordinates and manages matters relating to official protocol and Government House. It also provides administrative services to the Office of the Lieutenant Governor.

Allocations			Estimated 2004-05	Estimated 2003-04
Lieutenant Governor's Office			444	400
Office of Protocol and Honours			689	714
Government House			468	468
Government House Redevelopment			1,250	- - -
Classification by Type	2004-05	2003-04		
Salaries	971	955		
Supplier and Other Payments	630	627		
Transfers for Public Services - Capital	1,250	- - -		
			2,851	1,582

Saskatchewan Municipal Board (GR06)

Oversees the financial credibility of municipalities, and hears and determines appeals respecting planning, subdivision, property assessment, fire prevention orders, municipal boundaries and property maintenance. It approves municipal capital debt financing and local improvement initiatives. It also functions as the Board of Revenue Commissioners to hear and determine appeals on taxes and monies owed to the Crown where statutes permit and to adjust debts due to the Crown.

Allocations			Estimated 2004-05	Estimated 2003-04
Administration - Local Government Committee			708	693
Planning Appeals Committee			85	85
Assessment Appeals Committee			267	297
Classification by Type	2004-05	2003-04		
Salaries	872	890		
Supplier and Other Payments	188	185		
			1,060	1,075

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Office and Information Technology	3	3

Classification by Type	2004-05	2003-04
Amortization	3	3

	Estimated 2004-05	Estimated 2003-04
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	3	3

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SASKATCHEWAN

Health

Vote 32

The mandate of the Department is to support Saskatchewan people to achieve their best possible health and well-being. The Department, in a variety of partnerships, carries out this mandate by establishing policy direction, setting and monitoring standards, providing funding, supporting regional health authorities and ensuring the provision of essential and appropriate services to Saskatchewan residents.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**6,209**	6,381
Accommodation and Central Services	**5,136**	4,823
Provincial Health Services	**113,098**	111,997
Medical Services and Medical Education Programs	**519,342**	473,279
Drug Plan and Extended Benefits	**219,680**	200,208
Early Childhood Development	**7,608**	6,669
Regional Health Services	**1,816,022**	1,723,437
Total Appropriation	**2,687,095**	2,526,794
Capital Asset Acquisitions	**(275)**	(440)
Capital Asset Amortization	**596**	574
Total Expense	**2,687,416**	2,526,928

FTE Staff Complement

Department	**556.8**	567.0
	556.8	567.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Health

Vote 32 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Administration (HE01)

Provides executive direction, leadership and central administration, financial and human resource management, policy and planning and communications services to the Department.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	4,776	4,664		
Supplier and Other Payments	1,433	1,717		
			6,209	6,381

Accommodation and Central Services (HE02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	5,136	4,823		
			5,136	4,823

Provincial Health Services (HE04)

Provides provincially-delivered health services and support in defining and implementing the framework for the delivery of health services, which includes information technology services, vital statistics and provincial health registration. It also funds related health activities and organizations.

Allocations	Estimated 2004-05	Estimated 2003-04
Canadian Blood Services	35,583	33,679
Provincial Targeted Programs and Services	26,252	26,838
Provincial Laboratory	11,565	10,847
Health Research	5,933	5,933
Health Quality Council	5,000	5,000
Immunizations	5,254	5,386
Saskatchewan Health Information Network	12,380	12,100
Provincial Programs Support	11,131	12,214

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	13,267	12,105		
Supplier and Other Payments	14,408	15,902		
Capital Asset Acquisitions	275	440		
Transfers for Public Services	85,148	83,550		
			113,098	111,997

Health

Vote 32 - Continued

(in thousands of dollars)

Medical Services and Medical Education Programs (HE06)

Provides coverage for medical services, clinical education and specified chiropractic, optometric and dental health costs. It also provides for insured out-of-province medical and hospital costs incurred by Saskatchewan residents.

Allocations			Estimated 2004-05	Estimated 2003-04
Medical Services - Fee-for-Service			341,827	308,570
Medical Services - Non-Fee-for-Service			67,957	65,395
Medical Education System			25,471	23,434
Chiropractic Services			7,671	8,267
Optometric Services			3,529	3,529
Dental Services			1,558	1,513
Out-of-Province			67,595	58,570
Program Support			3,734	4,001
Classification by Type	2004-05	2003-04		
Salaries	3,238	3,385		
Supplier and Other Payments	496	616		
Transfers for Public Services	515,608	469,278		
			519,342	473,279

Drug Plan and Extended Benefits (HE08)

Provides subsidies and additional support for people with low incomes, high drug costs and those with special needs for approved prescription drugs. It funds supplementary health benefits for low-income Saskatchewan residents and funds independent living-aids including oxygen, prosthetic and other devices. It also provides assistance for persons infected with the Human Immunodeficiency Virus through the Canadian blood system.

Allocations			Estimated 2004-05	Estimated 2003-04
Saskatchewan Prescription Drug Plan			170,860	154,927
Saskatchewan Aids to Independent Living			26,105	23,567
Supplementary Health Program			13,845	14,215
Family Health Benefits			5,989	4,667
Multi-Provincial Human Immunodeficiency Virus Assistance			244	244
Program Support			2,637	2,588
Classification by Type	2004-05	2003-04		
Salaries	2,328	2,282		
Supplier and Other Payments	309	306		
Transfers for Public Services	26,105	23,567		
Transfers to Individuals	190,938	174,053		
			219,680	200,208

Health

Vote 32 - Continued

(in thousands of dollars)

Early Childhood Development (HE10)

Provides for a component of the Province's Early Childhood Development strategy. This component provides home visiting and professional support to families who face challenges providing an environment for supportive childhood development.

Classification by Type	2004-05	2003-04
Transfers for Public Services	7,608	6,669

	Estimated 2004-05	Estimated 2003-04
	7,608	6,669

Regional Health Services (HE03)

Provides funding and support to regional health authorities and the Saskatchewan Cancer Agency for the delivery of health services. It also provides for medical equipment and the provincial portion of construction and renovation of health facilities.

Allocations	Estimated 2004-05	Estimated 2003-04
Regional Health Authorities Base Operating Funding		
- Sun Country Regional Health Authority	79,297	75,559
- Five Hills Regional Health Authority	78,347	75,061
- Cypress Regional Health Authority	66,093	62,424
- Regina Qu'Appelle Regional Health Authority	477,969	448,609
- Sunrise Regional Health Authority	108,618	104,611
- Saskatoon Regional Health Authority	521,822	489,782
- Heartland Regional Health Authority	52,717	50,660
- Kelsey Trail Regional Health Authority	60,686	58,571
- Prince Albert Parkland Regional Health Authority	98,538	94,877
- Prairie North Regional Health Authority	102,958	96,566
- Mamawetan Churchill River Regional Health Authority	13,058	12,323
- Keewatin Yatthe Regional Health Authority	15,229	14,652
- Athabasca Health Authority Inc	3,128	2,980
Saskatchewan Cancer Agency	54,699	48,076
Facilities - Capital Transfers	27,085	27,085
Equipment - Capital Transfers	19,000	19,000
Regional Targeted Programs and Services	23,618	27,579
Regional Programs Support	13,160	15,022

Classification by Type	2004-05	2003-04
Salaries	9,975	11,417
Supplier and Other Payments	11,655	11,651
Transfers for Public Services	1,748,307	1,654,284
Transfers for Public Services - Capital	46,085	46,085

	Estimated 2004-05	Estimated 2003-04
	1,816,022	1,723,437

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

	Estimated 2004-05	Estimated 2003-04
Categories of Amortization		
Machinery and Equipment	131	136
Office and Information Technology	465	438

Classification by Type	2004-05	2003-04
Amortization	596	574

Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**596**	574

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SASKATCHEWAN

Highways and Transportation

Vote 16

The mandate of the Department is to optimize transportation's contribution to the social and economic development of Saskatchewan by operating, preserving, and guiding the development of the provincial transportation system.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**4,964**	4,964
Accommodation and Central Services	**8,900**	8,627
Operation of Transportation System	**62,351**	61,266
Preservation of Transportation System	**79,919**	77,632
Transportation Policy	**1,885**	1,885
Custom Work Activity	---	---
Interdepartmental Services	**4,413**	4,413
Machinery and Equipment	**6,750**	7,250
Department Operations Appropriation	**169,182**	166,037
Capital Asset Acquisitions	**(6,850)**	(7,655)
Capital Asset Amortization	**89,953**	87,715
Department Expense	**252,285**	246,097
Highways and Transportation Capital (Vote 17)	**125,565**	130,155
Total Appropriation	**294,747**	296,192

FTE Staff Complement

Department	**1,460.9**	1,481.9
	1,460.9	1,481.9

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

Administration (HI01)

Provides executive direction, leadership and central administration, financial and human resource management and geographical information, communications and public relations services to the Department.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	4,213	4,166		
Supplier and Other Payments	751	798		
			4,964	4,964

Accommodation and Central Services (HI02)

Provides for payments to the Saskatchewan Property Management Corporation for office, vehicle inspection station, equipment and material storage building accommodations, mail services, records management, minor renovation services and major capital projects.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	8,100	7,822		
Transfers for Public Services - Capital	800	805		
			8,900	8,627

Operation of Transportation System (HI10)

Provides for the safe access and operation of the transportation system through the delivery of a range of services including pavement marking, signing, lighting, mowing, snow and ice control, ferry and provincial airport operations and compliance with transportation laws. It also provides related operational services such as engineering standards, property acquisition and management, traffic engineering, testing services, trucking program management, technical advice to short line railways and regulation of provincial railways.

Allocations	Estimated 2004-05	Estimated 2003-04
Winter Maintenance	17,459	16,913
Road Safety and Traffic Guidance	16,033	15,451
Operational Services	19,718	19,369
Transport Compliance	4,949	4,894
Ferry Services	2,771	3,207
Airports	1,421	1,432

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	24,459	24,184		
Supplier and Other Payments	37,792	36,677		
Capital Asset Acquisitions	100	405		
			62,351	61,266

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

Preservation of Transportation System (HI04)

Provides preventative maintenance on provincial highways and bridges. It provides delivery, planning, engineering and management of the preservation and capital construction program. It also includes road and bridge engineering services for municipalities, support for area transportation planning on a regional basis and partnership projects that facilitate traffic management on the provincial transportation system.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Surface Preservation			66,802	68,356
Regional Services			7,912	7,912
Strategic Partnership Program - Road Management			5,205	1,364
Classification by Type	2004-05	2003-04		
Salaries	22,725	22,318		
Supplier and Other Payments	57,194	55,314		
			79,919	77,632

Transportation Policy (HI06)

Provides for transportation policy and program development. It also provides for improvements to the efficiency of Saskatchewan's transportation system by pursuing lower transportation, handling and storage costs for agriculture and other industries and developing new methods for the safe movement of goods.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	1,554	1,509		
Supplier and Other Payments	331	376		
			1,885	1,885

Custom Work Activity

Provides for custom work activities performed by the Department for municipalities, Crown corporations and other organizations on a full cost-recovery basis.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	300	300		
Supplier and Other Payments	7,200	4,700		
Recovery - External	(7,500)	(5,000)		
Amounts in this subvote are "Statutory".			---	---

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

Interdepartmental Services (HI12)

Provides information technology planning, acquisition and system development, end user support services and network and communications hardware to the Department and other government agencies including the Department of Agriculture, Food and Rural Revitalization, Information Technology Office, and the Department of Northern Affairs.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	2,200	2,200		
Supplier and Other Payments	5,248	5,422		
Recovery - Internal	(3,035)	(3,209)		
			4,413	4,413

Machinery and Equipment (HI13)

Provides for the acquisition and replacement of machinery and equipment used for maintaining and operating the provincial highway system.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Capital Asset Acquisitions	6,750	7,250		
			6,750	7,250

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset with the exception of heavy equipment which is based on usage.

Categories of Amortization			Estimated 2004-05	Estimated 2003-04
Infrastructure			84,650	82,700
Land, Buildings and Improvements			101	101
Machinery and Equipment			4,499	4,199
Transportation Equipment			148	143
Office and Information Technology			555	572
Classification by Type	2004-05	2003-04		
Amortization	89,953	87,715		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**89,953**	87,715

SASKATCHEWAN

Highways and Transportation Capital

Vote 17

This vote provides for the Department's mandate to optimize transportation's contribution to the social and economic development of Saskatchewan by enhancing provincial transportation system assets.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	**Estimated 2003-04**
Infrastructure Rehabilitation	**43,093**	49,778
Infrastructure Enhancement	**82,472**	80,377
Total Appropriation	**125,565**	130,155
Capital Asset Acquisitions	**(125,565)**	(130,155)
Capital Asset Amortization	- - -	- - -
Total Expense	- - -	- - -

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation Capital

Vote 17 - Continued

(in thousands of dollars)

			Estimated 2004-05	Estimated 2003-04

Infrastructure Rehabilitation (HC01)

Provides for the structural restoration and rehabilitation of paved highways and bridges by utilizing in-house and contracted resources.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Capital Asset Acquisitions	43,093	49,778		
			43,093	49,778

Infrastructure Enhancement (HC02)

Provides for new construction or upgrading of provincial highways and bridges by utilizing in-house and contracted resources. It also provides for municipal partnerships in the reconstruction of provincial highways.

Allocations			Estimated 2004-05	Estimated 2003-04
Highways and Bridges			78,840	76,241
Strategic Partnership Program - Road Construction			3,632	4,136
Classification by Type	2004-05	2003-04		
Capital Asset Acquisitions	82,472	80,377		
			82,472	80,377

SASKATCHEWAN

Industry and Resources

Vote 23

The mandate of the Department is to achieve full and responsible development of Saskatchewan's energy, mineral and forestry resources, to work with businesses and co-operatives to expand the Saskatchewan economy by promoting, coordinating and implementing policies, strategies and programs that encourage sustainable economic growth and to optimize revenues to fund government programs and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**3,506**	3,683
Accommodation and Central Services	**3,760**	3,745
Investment Programs	**15,896**	20,645
Industry Development	**8,821**	9,227
Mineral Revenues	**2,042**	2,211
Petroleum and Natural Gas	**5,108**	5,230
Exploration and Geological Services	**4,587**	4,730
Resource and Economic Policy	**2,365**	2,502
Co-operatives	**710**	750
Tourism Saskatchewan	**7,165**	7,165
Saskatchewan Trade and Export Partnership Inc	**2,591**	2,441
Saskatchewan Opportunities Corporation	**- - -**	7,212
Total Appropriation	**56,551**	69,541
Capital Asset Acquisitions	**(50)**	(170)
Capital Asset Amortization	**4,693**	270
Total Expense	**61,194**	69,641

FTE Staff Complement

Department	**387.8**	386.8
	387.8	386.8

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Administration (IR01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	2,211	2,336		
Supplier and Other Payments	1,245	1,327		
Capital Asset Acquisitions	50	20		
			3,506	3,683

Accommodation and Central Services (IR02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management, minor renovation services and major capital projects.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	3,760	3,645		
Capital Asset Acquisitions	- - -	100		
			3,760	3,745

Investment Programs (IR07)

Provides financial assistance to businesses, business organizations, regionally-based economic development organizations, and research institutions to encourage economic growth in key sectors of the economy. It also delivers federal-provincial economic initiatives.

Allocations			Estimated 2004-05	Estimated 2003-04
Economic Partnership Agreements			5,322	6,858
Regional Economic Development Authorities and Organizations			2,350	2,700
Petroleum Research Initiative			1,000	1,000
Small Business Loans Associations			1,345	920
Strategic Investment Fund			1,550	2,303
Technology Commercialization			385	1,000
Mineral Exploration Incentives			1,600	1,600
Energy Sector Initiatives			704	904
Ethanol Fuel Tax Rebate			860	3,360
Northern Uranium Mines Rehabilitation			780	- - -
Classification by Type	2004-05	2003-04		
Supplier and Other Payments	1,484	904		
Transfers for Public Services	13,067	18,821		
Transfers to Individuals	1,345	920		
			15,896	20,645

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Industry Development (IR03)

Develops and implements policies, programs and services that promote development of the small business sector and provides technical assistance to support and sustain regionally and sectorally-based economic development activities. It administers financial programs that encourage economic growth through loans and multi-year investments in key sectors of the economy. It also provides information and promotional support to assist business and to encourage economic growth and job creation.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Regional Development			1,973	1,973
Special Projects and Investment Services			1,125	1,403
Forestry Development			240	240
Business Development			2,453	2,153
Marketing and Corporate Affairs			3,030	3,458
Classification by Type				
Salaries	5,585	5,457		
Supplier and Other Payments	3,236	3,770		
			8,821	9,227

Mineral Revenues (IR04)

Assesses, collects and audits resource revenue from the oil, gas and mining industries. It collects mineral rights taxes, administers Crown-owned mineral lands and acts as Trustee to holders of mineral trust certificates. It also implements the mineral provisions of Treaty Land Entitlement and other Aboriginal land agreements and provides land policy support to provincial initiatives affecting mineral lands of the Province.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	1,830	1,949		
Supplier and Other Payments	161	211		
Transfers to Individuals	51	51		
			2,042	2,211

Petroleum and Natural Gas (IR05)

Develops and administers tax structures to optimize revenues from the oil and gas industry, promotes continued resource development and administers Crown oil and gas rights. It regulates the industry by establishing and enforcing conservation and environmental standards. It also collects, analyzes and distributes production and sales statistics and information on oil and gas reserves to assist in revenue collection and resource management.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	4,591	4,663		
Supplier and Other Payments	517	567		
			5,108	5,230

Industry and Resources

Vote 23 - Continued
(in thousands of dollars)

Exploration and Geological Services (IR16)

Promotes resource exploration and identifies resource management opportunities to develop the mining industry in the Province by collecting, analyzing and distributing geoscientific data and undertaking research projects. It also administers the disposition (leasing) of Crown minerals.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	3,693	3,828		
Supplier and Other Payments	894	852		
Capital Asset Acquisitions	- - -	50		
			4,587	4,730

Resource and Economic Policy (IR06)

Conducts economic research and identifies, analyzes and develops policies to encourage economic growth, address climate change and promote energy conservation and resource development. It designs and maintains tax structures for coal, industrial and metallic minerals to optimize revenues. It also works with federal and other governments on policy and program issues.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	2,192	2,254		
Supplier and Other Payments	173	248		
			2,365	2,502

Co-operatives (IR08)

Develops and implements policies, programs and services that support and promote the development of co-operatives.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	505	505		
Supplier and Other Payments	205	245		
			710	750

Tourism Saskatchewan (IR09)

Provides a transfer payment to Tourism Saskatchewan that delivers services related to marketing, advertising, travel counseling, industry education and tourism promotional packaging to support the development of the Saskatchewan tourism industry.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Transfers for Public Services	7,165	7,165		
			7,165	7,165

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Saskatchewan Trade and Export Partnership Inc. (IR10)

Provides a transfer payment to Saskatchewan Trade and Export Partnership Inc. to support the international and domestic marketing activities of its members and clients for the benefit of Saskatchewan through an industry-government partnership.

Classification by Type	2004-05	2003-04
Transfers for Public Services	2,591	2,441

	Estimated 2004-05	**Estimated 2003-04**
	2,591	2,441

Saskatchewan Opportunities Corporation

Provides a transfer payment to the Saskatchewan Opportunities Corporation to support the operations of the Corporation's Research Parks.

Classification by Type	2004-05	2003-04
Transfers for Public Services	- - -	7,212

	Estimated 2004-05	**Estimated 2003-04**
	- - -	7,212

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization	**Estimated 2004-05**	**Estimated 2003-04**
Land, Buildings and Improvements	4,377	194
Machinery and Equipment	115	5
Office and Information Technology	201	71

Classification by Type	2004-05	2003-04
Amortization	4,693	270

	Estimated 2004-05	**Estimated 2003-04**
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**4,693**[1]	270

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[1] Amount includes amortization of Research Park assets transferred to the General Revenue Fund from the Saskatchewan Opportunities Corporation.

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SASKATCHEWAN

Information Technology Office

Vote 74

The mandate of the Office is to coordinate and implement a uniform and integrated approach to information technology and information management, including service delivery and data security, throughout all government departments and other public agencies.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**476**	510
Accommodation and Central Services	**156**	155
Information Management and Technology Initiatives	**1,977**	4,700
Total Appropriation	**2,609**	5,365
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**- - -**	- - -
Total Expense	**2,609**	5,365

FTE Staff Complement

Office	**21.0**	18.0
	21.0	18.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information Technology Office

Vote 74 - Continued

(in thousands of dollars)

Administration (IT01)

Provides executive direction, leadership and central administration, and financial and human resource management to the Office.

			Estimated 2004-05	Estimated 2003-04
Classification by Type	2004-05	2003-04		
Salaries	354	354		
Supplier and Other Payments	122	156		
			476	510

Accommodation and Central Services (IT02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04		
Supplier and Other Payments	156	155		
			156	155

Information Management and Technology Initiatives (IT03)

Provides information management and technology services to support government-wide operations and coordinates the development and sharing of geomatic information.

Allocations				
Information Technology Initiatives			1,693	1,686
Government On-Line			- - -	3,014
Office of Geomatics Coordination			284	- - -
Classification by Type	2004-05	2003-04		
Salaries	1,203	1,029		
Supplier and Other Payments	774	3,671		
			1,977	4,700

SASKATCHEWAN

Justice

Vote 3

The mandate of the Department is to provide legal services and justice policy to ensure government protects the legal rights of citizens and promotes social and economic order. The Department provides support for the court system, prosecutorial services, civil law services, counsel to government, provincial policing services through the Royal Canadian Mounted Police and marketplace regulation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**4,285**	4,299
Accommodation and Central Services	**13,615**	12,284
Courts and Civil Justice	**35,536**	35,201
Marketplace Regulation	**4,798**	4,868
Legal Services	**18,419**	17,889
Community Justice	**102,339**	97,416
Boards and Commissions	**20,831**	18,990
Total Appropriation	**199,823**	190,947
Capital Asset Acquisitions	**(250)**	- - -
Capital Asset Amortization	**334**	264
Total Expense	**199,907**	191,211

FTE Staff Complement

	Estimated 2004-05	Estimated 2003-04
Department	**870.6**	872.9
Revolving Fund	**9.0**	9.0
	879.6	881.9

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Justice

Vote 3 - Continued

(in thousands of dollars)

Administration (JU01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department and associated boards and commissions. It also provides various administrative services under a shared service agreement with the Department of Corrections and Public Safety on a cost recovery basis.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	4,141	4,077		
Supplier and Other Payments	1,570	1,648		
Recovery - Internal	(1,426)	(1,426)		
			4,285	4,299

Accommodation and Central Services (JU02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodations for the Department and associated boards and commissions, courthouse accommodations, mail services, records management, minor renovation services and major capital projects.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	13,365	12,284		
Capital Asset Acquisitions	250	- - -		
			13,615	12,284

Courts and Civil Justice (JU03)

Provides judicial and operational support to the court system, produces transcripts, and provides enforcement services for legal judgments through the Sheriff's Office. It provides maintenance enforcement and other family justice services to assist parents and children in dealing with the difficulties of family breakdown. It licenses Commissioners of Oaths, Notaries Public and Marriage Commissioners. It also provides dispute resolution services to assist in resolving disputes outside the court system and protects the interests of people who do not have the capacity to manage their own financial affairs.

Allocations	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Court Services			20,715	20,472
Salaries - Provincial Court Judges (Statutory)			8,538	8,303
Family Justice Services			2,993	3,154
Dispute Resolution			1,307	1,307
Public Guardian and Trustee			1,983	1,965
Classification by Type				
Salaries	26,448	26,105		
Supplier and Other Payments	9,088	9,096		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $26,998K.			**35,536**	35,201

Justice

Vote 3 - Continued

(in thousands of dollars)

Marketplace Regulation (JU07)

Protects consumer and public interests and supports economic well-being through the enforcement of marketplace legislation and the provision of corporate registry services.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Land Titles Assurance Claims (Statutory)			25	25
Corporations			1,722	1,767
Consumer Protection			750	750
Saskatchewan Financial Services Commission			2,301	2,326
Classification by Type	2004-05	2003-04		
Salaries	3,839	3,839		
Supplier and Other Payments	959	1,029		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $4,773K.			**4,798**	4,868

Legal Services (JU04)

Provides civil law services, including advice on Aboriginal, trade law and constitutional matters, and legal, policy and technical advice in relation to legislation to government departments and agencies and prosecutes criminal code, young offender and provincial offences. It also provides communications services to the Department and to the Department of Corrections and Public Safety. Through the Queen's Printer, it publishes and distributes legislation, regulations and other government publications.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Civil Law			2,665	2,631
Public Law			2,666	2,552
Policy, Planning and Evaluation			902	1,008
Public Prosecutions			11,700	11,117
Communications and Public Education			308	312
Queen's Printer Revolving Fund - Subsidy			159	250
- Net Expense (Recovery) (Statutory)			19	19
Classification by Type	2004-05	2003-04		
Salaries	15,426	14,593		
Supplier and Other Payments	3,093	3,396		
Recovery - Internal	(100)	(100)		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $18,400K.			**18,419**	17,889

Justice

Vote 3 - Continued

(in thousands of dollars)

Community Justice (JU05)

Provides alternative measures and crime prevention programs that respond to the needs of communities for increased safety and greater involvement in justice services. It supports the development of community-based services, coordinates Aboriginal and northern justice initiatives and funds the Aboriginal Courtworker program, the Police Commission and the Police Complaints Investigator. It also provides provincial policing services under contract with the Royal Canadian Mounted Police, regulates the private security industry and provides for coroners' investigations.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Community Services			3,604	3,663
Police Programs			4,320	4,320
Law Enforcement Services			782	701
Police Commission			765	765
Police Complaints Investigator			419	169
Royal Canadian Mounted Police			91,117	86,466
Coroners			1,332	1,332
Classification by Type	2004-05	2003-04		
Salaries	1,995	1,825		
Supplier and Other Payments	2,997	2,990		
Transfers for Public Services	97,347	92,601		
			102,339	97,416

Boards and Commissions (JU08)

Provides funding and support to independent, quasi-judicial boards, commissions and inquiries which report to the Minister of Justice.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Farm Land Security Board			867	927
Human Rights Commission			1,306	1,250
Surface Rights Arbitration Board			147	147
Rentalsman/Provincial Mediation Board			1,071	1,071
Inquiries			2,160	876
Legal Aid Commission			14,295	12,659
Commission on First Nations and Metis Peoples and Justice Reform			200	1,275
Automobile Injury Appeal Commission			785	785
Classification by Type	2004-05	2003-04		
Salaries	2,596	3,799		
Supplier and Other Payments	3,940	2,532		
Transfers to Individuals	14,295	12,659		
			20,831	18,990

Justice

Vote 3 - Continued

(in thousands of dollars)

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

			Estimated 2004-05	Estimated 2003-04
Categories of Amortization				
Land, Buildings and Improvements			50	- - -
Transportation Equipment			5	5
Office and Information Technology			279	259
Classification by Type	2004-05	2003-04		
Amortization	334	264		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**334**	264

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SASKATCHEWAN

Labour

Vote 20

The mandate of the Department is to ensure safe, fair and productive workplaces in Saskatchewan. The Department carries out this mandate through labour relations legislation, prevention, education and training services, promoting, developing and enforcing occupational health and safety and labour standards, providing support to injured workers and assisting in preventing and resolving workplace disputes. The Department also works in partnership with all other provincial departments towards the goal of equality for all Saskatchewan women.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**1,001**	1,119
Accommodation and Central Services	**1,286**	1,365
Occupational Health and Safety	**5,698**	5,001
Labour Relations Board	**690**	786
Labour Relations and Mediation	**510**	585
Labour Standards	**1,699**	1,789
Education and Labour Research	**2,390**	2,686
Worker's Advocate	**535**	536
Status of Women Office	**378**	379
Total Appropriation	**14,187**	14,246
Capital Asset Acquisitions	**(20)**	(15)
Capital Asset Amortization	**34**	30
Total Expense	**14,201**	14,261

FTE Staff Complement

Department	**180.8**	176.3
	180.8	176.3

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Labour

Vote 20 - Continued

(in thousands of dollars)

Administration (LA01)

Provides executive direction, leadership and central administration, financial and human resource management services to the Department.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	866	1,034		
Supplier and Other Payments	135	85		
			1,001	1,119

Accommodation and Central Services (LA02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	1,286	1,365		
			1,286	1,365

Occupational Health and Safety (LA06)

Promotes a safe and healthy workplace through education, training, inspections, accident investigations and enforcement of workplace safety standards.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	4,464	3,883		
Supplier and Other Payments	1,234	1,103		
Capital Asset Acquisitions	---	15		
			5,698	5,001

Labour Relations Board (LA04)

Rules on collective bargaining rights and adjudicates disputes between trade unions and employers, primarily through public hearings and written decisions.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	556	652		
Supplier and Other Payments	134	134		
			690	786

Labour

Vote 20 - Continued

(in thousands of dollars)

Labour Relations and Mediation (LA07)

Provides conciliation and mediation services to assist employers and unions in resolving disputes arising out of the collective bargaining process and promotes cooperative labour management relations.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	390	466		
Supplier and Other Payments	120	119		
			510	585

Labour Standards (LA03)

Establishes minimum standards of employment through the enforcement of legislation related to hours of work, overtime, minimum wage, annual holidays, termination or layoffs, leaves of absence including maternity, paternity and bereavement, and equal pay provisions.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	1,541	1,589		
Supplier and Other Payments	158	200		
			1,699	1,789

Education and Labour Research (LA05)

Provides policy, research and communications on labour programs, legislation, and federal-provincial initiatives. It delivers outreach programs on rights and responsibilities related to employment standards and occupational health for workers, employers, stakeholder groups and the public. It develops and manages the Department's electronic resource delivery initiatives and provides central information technology services to the Department. It also delivers Balancing Work and Family programming to workplaces.

Allocations			Estimated 2004-05	Estimated 2003-04
Planning and Policy			758	834
Information Services			1,411	1,631
Balancing Work and Family			221	221
Classification by Type	**2004-05**	**2003-04**		
Salaries	2,013	2,225		
Supplier and Other Payments	357	461		
Capital Asset Acquisitions	20	---		
			2,390	2,686

Labour

Vote 20 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Worker's Advocate (LA08)

Provides assistance and advice to injured workers and their dependents who have claims before the Workers' Compensation Board.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	493	494		
Supplier and Other Payments	42	42		
			535	536

Status of Women Office (LA09)

Works in partnership with all other provincial government departments and the community to achieve the goal of equality for all Saskatchewan women.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	287	288		
Supplier and Other Payments	91	91		
			378	379

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization			Estimated 2004-05	Estimated 2003-04
Machinery and Equipment			14	14
Office and Information Technology			20	16
Classification by Type	2004-05	2003-04		
Amortization	34	30		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**34**	30

SASKATCHEWAN

Learning

Vote 5

The mandate of the Department is to advance the social, economic and personal well-being of Saskatchewan people. The Department accomplishes this mandate through leadership and support programs from Early Childhood Development, through Pre-Kindergarten to Grade 12, to technical training and post-secondary education, and public library services. The Department provides responsive leadership to meet the learning and development needs of Saskatchewan children, youth and adults, and to meet the employment needs of the Provincial labour market.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	5,718	6,222
Accommodation and Central Services	6,230	7,873
Post-Secondary Education	387,917	375,050
Early Childhood Development	3,320	3,032
K-12 Education	578,771	551,682
Training Programs	37,526	38,046
Student Support Programs	71,271	74,730
Provincial Library	8,529	8,520
Department Operations Appropriation	1,099,282	1,065,155
Capital Asset Acquisitions	(5,519)	(7,115)
Capital Asset Amortization	3,377	2,866
Department Expense	1,097,140	1,060,906
Teachers' Pensions and Benefits	119,123	108,261
Total Appropriation	1,218,405	1,173,416

FTE Staff Complement

Department	522.2	528.2
Revolving Fund	29.1	31.1
	551.3	559.3

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Learning

Vote 5 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Administration (LR01)

Provides executive direction, leadership and central administration, financial and human resource management, communications and information technology services to the Department.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	4,535	4,804		
Supplier and Other Payments	1,183	1,418		
			5,718	6,222

Accommodation and Central Services (LR02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management, minor renovation services and major capital projects.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	6,230	5,333		
Capital Asset Acquisitions	- - -	2,540		
			6,230	7,873

Post-Secondary Education (LR11)

Provides financial, program and administrative support to institutions, agencies and other partners involved in the development, delivery and evaluation of post-secondary education, skills training and trades certification. It also provides operating, research and capital transfer payments to universities, technical institutions and regional colleges.

Allocations			Estimated 2004-05	Estimated 2003-04
Operational Support			2,827	2,845
Universities, Federated and Affiliated Colleges and Educational Agencies			238,314	229,564
Saskatchewan Universities - Urban Parks			882	802
Saskatchewan Institute of Applied Science and Technology (SIAST)				
- Operating			69,810	68,051
- Saskatchewan Property Management Corporation			17,275	16,775
Regional Colleges			16,305	16,101
Post-Secondary Capital Transfers			22,960[1]	23,314
Apprenticeship and Trade Certification Commission			9,694	9,598
Innovation and Science Fund			9,850	8,000
Classification by Type	**2004-05**	**2003-04**		
Salaries	2,532	2,573		
Supplier and Other Payments	295	272		
Transfers for Public Services	362,130	348,891		
Transfers for Public Services - Capital	22,960	23,314		
			387,917	375,050

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[1] This amount includes $17,625K in capital transfers to post-secondary institutions and $5,335K in transfers to the Education Infrastructure Financing Corporation (EIFC) for principal and interest payments for EIFC financed capital activity.

Learning

Vote 5 - Continued

(in thousands of dollars)

Early Childhood Development (LR08)

Provides for a component of the Province's Early Childhood Development strategy. The Early Childhood Learning Opportunities Program provides for community-based pre-kindergarten programs and parent education and training on child development issues.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	424	414		
Supplier and Other Payments	93	80		
Transfers for Public Services	2,803	2,538		
			3,320	3,032

K-12 Education (LR03)

Provides financial, program and administrative support to students, teachers and school boards in the development, delivery and evaluation of programs. It also provides operating and capital transfer payments to school divisions for the delivery of education services and career development supports.

Allocations			Estimated 2004-05	Estimated 2003-04
Operational Support			4,284	4,184
School Operating			527,900	509,900
School Capital Transfers			26,030 [1]	18,655
School Capital - Debenture Interest Payments			1,520	1,820
Curriculum and Instruction			3,782	3,776
Regional Services			8,884	7,934
Official Minority Language Office			5,614	4,650
Educational Agencies			297	299
Correspondence School Revolving Fund - Subsidy			435	439
- Net Expense (Recovery) (Statutory)			25	25
Classification by Type	**2004-05**	**2003-04**		
Salaries	11,891	10,891		
Supplier and Other Payments	4,312	5,512		
Capital Asset Acquisitions	2,255	985		
Transfers for Public Services	534,083	515,439		
Transfers for Public Services - Capital	26,030	18,655		
Transfers to Individuals	200	200		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $578,746K.			**578,771**	551,682

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[1] This amount includes $23,755K in capital transfers to school divisions and $2,275K in transfers to the Education Infrastructure Financing Corporation (EIFC) for principal and interest payments for EIFC financed capital activity.

Learning

Vote 5 - Continued

(in thousands of dollars)

Training Programs (LR12)

Provides financial, program and administrative support for the development, delivery and evaluation of literacy, basic education, skills training, and distance education programs. It also provides financial support for interprovincial agreements and labour market planning and information activities.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Operational Support			1,769	1,865
JobStart-Future Skills			13,632	13,753
Northern Skills Training			2,059	2,059
Basic Education and Literacy			12,911	12,914
Labour Market Information			1,368	1,813
Technology Enhanced Learning			4,907	4,837
Interprovincial Agreements			880	805
Classification by Type	2004-05	2003-04		
Salaries	1,524	1,563		
Supplier and Other Payments	5,322	5,419		
Transfers for Public Services	26,765	27,019		
Transfers to Individuals	3,915	4,045		
			37,526	38,046

Student Support Programs (LR13)

Administers training allowances for low-income students in approved basic education and skills training programs. It administers the Canada and Saskatchewan Student Loan and Saskatchewan bursaries programs for students enrolled in approved post-secondary education programs. It also supports students with disabilities in their post-secondary education and training.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Operational Support			9,497	10,354
Saskatchewan Student Aid Fund			35,616	37,120
Provincial Training Allowances			19,547	20,577
Apprenticeship Training Allowance			1,425	1,500
Employability Assistance for People with Disabilities			5,186	5,179
Classification by Type	2004-05	2003-04		
Salaries	5,358	5,545		
Supplier and Other Payments	875	1,219		
Capital Asset Acquisitions	3,264	3,590		
Transfers for Public Services	638	631		
Transfers to Individuals	61,136	63,745		
			71,271	74,730

Learning

Vote 5 - Continued

(in thousands of dollars)

Provincial Library (LR15)

Develops the legislative and policy framework for the operation of the Saskatchewan public library system. It administers grants and acts as a coordinating agency for the system by maximizing the cooperative use of information technologies, establishing public access to information databases and virtual reference services and coordinating interlibrary loans. It also supports the development of a cooperative library system to share resources among all types of libraries in Saskatchewan.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Classification by Type				
Salaries	1,298	1,358		
Supplier and Other Payments	394	419		
Transfers for Public Services	6,837	6,743		
			8,529	8,520

Teachers' Pensions and Benefits (LR04)

Provides for government's contribution for teachers' pensions and benefits. The Teachers' Superannuation Commission administers the Teachers' Superannuation Plan, the Teachers' Dental Plan and the Teachers' Group Life Insurance Plan. The Saskatchewan Teachers' Retirement Plan and the Teachers' Extended Health Plan are administered by the Saskatchewan Teachers' Federation.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Teachers' Superannuation Commission			1,418	1,404
Teachers' Superannuation Plan (Statutory)			62,780	56,900
Teachers' Group Life Insurance (Statutory)			1,635	1,587
Teachers' Dental Plan			8,400	8,000
Saskatchewan Teachers' Retirement Plan (Statutory)			34,580	30,500
Teachers' Extended Health Plan			10,310	9,870
Classification by Type				
Salaries	612	606		
Supplier and Other Payments	806	798		
Transfers for Public Services - Pensions and Benefits	117,705	106,857		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $20,128K.			**119,123**	108,261

Learning

Vote 5 - Continued

(in thousands of dollars)

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

			Estimated 2004-05	Estimated 2003-04
Categories of Amortization				
Land, Buildings and Improvements			601	179
Office and Information Technology			2,776	2,687
Classification by Type	2004-05	2003-04		
Amortization	3,377	2,866		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**3,377**	2,866

SASKATCHEWAN

Northern Affairs

Vote 75

The mandate of the Office is to promote the social and economic development of northern Saskatchewan communities in partnership with the federal government and northern communities by supporting regional development and development of businesses and industries, and coordinating government activities in the Northern Administration District of Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**1,082**	964
Accommodation and Central Services	**228**	215
Resource and Economic Development	**3,341**	3,674
Northern Strategy	**574**	666
Total Appropriation	**5,225**	5,519
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**7**	7
Total Expense	**5,232**	5,526

FTE Staff Complement

Office	**34.6**	35.6
	34.6	35.6

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

Administration (NA01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Office.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	601	457		
Supplier and Other Payments	481	507		
			1,082	964

Accommodation and Central Services (NA02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	228	215		
			228	215

Resource and Economic Development (NA04)

Provides planning and policy development, financial and promotional support to northern businesses, entrepreneurs and regional economic development organizations, and develops resource and industry strategies to encourage economic growth in the North.

Allocations	Estimated 2004-05	Estimated 2003-04
Business Programming and Financial Services	1,564	925
Resource and Policy Development	443	1,175
Northern Development Fund	549	629
Northern Development Fund - Loan Loss Provision	400	500
Northern Commercial Fish Transportation Subsidy	385	445

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	1,374	1,106		
Supplier and Other Payments	448	994		
Transfers to Individuals	1,519	1,574		
			3,341	3,674

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

Northern Strategy (NA03)

Leads planning and coordination of the cross-governmental Northern Strategy, a strategy designed to further social and economic development in the North. Under the Northern Strategy, it provides leadership and support for the delivery of investments under the Canada-Saskatchewan Northern Development Accord and the Northern Development Agreement in partnership with the federal government and the Northern Development Board Corporation.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Salaries	140	366		
Supplier and Other Payments	34	300		
Transfers for Public Services	400	- - -		
			574	666

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Office's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization			**Estimated 2004-05**	**Estimated 2003-04**
Machinery and Equipment			1	1
Office and Information Technology			6	6
Classification by Type	2004-05	2003-04		
Amortization	7	7		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			7	7

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SASKATCHEWAN

Public Service Commission

Vote 33

The Public Service Commission provides leadership and policy direction for the human resource function in the public service. The Commission either directly delivers or collaborates with the departments and agencies of government in the delivery of a wide range of human resource services for the public service.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	1,430	1,480
Accommodation and Central Services	735	711
Human Resource Information Services	1,250	1,286
Employee Relations	1,517	1,570
Human Resource Development	2,655	2,772
Aboriginal Management and Professional Internship Program	623	735
Total Appropriation	8,210	8,554
Capital Asset Acquisitions	---	---
Capital Asset Amortization	141	142
Total Expense	8,351	8,696

FTE Staff Complement

Commission	117.9	116.9
	117.9	116.9

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Commission's capital asset acquisitions and includes the amortization of the Commission's capital assets.

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

Administration (PS01)

Provides executive direction, leadership and central administration, financial and human resource management, policy, communications and information technology services to the Commission.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	1,055	1,038		
Supplier and Other Payments	375	442		
			1,430	1,480

Accommodation and Central Services (PS02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Supplier and Other Payments	735	711		
			735	711

Human Resource Information Services (PS06)

Designs, develops, implements and maintains government-wide information systems to collect, track and audit information required for payroll purposes and human resource management. It assists departments in the implementation and operation of government-wide human resource information technology systems by providing training in systems operation and advice to resolve problems and technical issues. It also maintains government-wide personnel, position and competition records.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	983	969		
Supplier and Other Payments	267	317		
			1,250	1,286

Employee Relations (PS04)

Represents government in the negotiation of collective agreements with bargaining agents of its employees, provides labour relations services to management and develops and administers compensation policies for non-union employees. It also develops standard criteria used to evaluate jobs in the public service.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Salaries	1,238	1,189		
Supplier and Other Payments	279	381		
			1,517	1,570

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Human Resource Development (PS03)

Applies standard classification and staffing criteria to jobs in the public service and provides the means to recruit, assess and select applicants to public service employment. It supports building management and organizational capacity and provides leadership in human resource planning across the public service. It also provides workplace diversity programs and employee and family assistance counseling services.

Classification by Type	2004-05	2003-04
Salaries	2,437	2,480
Supplier and Other Payments	218	292

	Estimated 2004-05	Estimated 2003-04
	2,655	2,772

Aboriginal Management and Professional Internship Program (PS07)

Provides learning and developmental opportunities and work experience within the public service to Aboriginal interns.

Classification by Type	2004-05	2003-04
Salaries	593	705
Supplier and Other Payments	30	30

	Estimated 2004-05	Estimated 2003-04
	623	735

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Commission's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization	Estimated 2004-05	Estimated 2003-04
Land, Buildings and Improvements	31	32
Office and Information Technology	110	110

Classification by Type	2004-05	2003-04
Amortization	141	142

	Estimated 2004-05	Estimated 2003-04
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**141**	142

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SASKATCHEWAN

Saskatchewan Property Management Corporation

Vote 53

The mandate of the Corporation is to support Government program delivery by meeting its clients' accommodation and program-related commercial and custodial service needs.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Provision of Central Services to Government	2,008	2,208
Asset Renewal	14,400	15,000
Wind Energy Initiative	400	400
Total Appropriation	16,808	17,608
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	16,808	17,608

Saskatchewan Property Management Corporation

Vote 53 - Continued

(in thousands of dollars)

Provision of Central Services to Government (SP01)

Provides an operating subsidy for central services provided to Government including management of government space.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Transfers for Public Services	2,008	2,208		
			2,008	2,208

Asset Renewal (SP02)

Provides for capital renewal and upgrades of government assets.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Transfers for Public Services - Capital	14,400	15,000		
			14,400	15,000

Wind Energy Initiative (SP03)

Provides for payments to the Saskatchewan Power Corporation for the purchase of wind-generated electricity.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Transfers for Public Services	400	400		
			400	400

SASKATCHEWAN

Saskatchewan Research Council

Vote 35

The mandate of the Council is to assist clients from the public and private sectors in developing a viable economy with quality jobs and a secure environment through research, development and transfer of innovative scientific and technological solutions, applications and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	**Estimated 2003-04**
Saskatchewan Research Council	7,779	7,964
Total Appropriation	7,779	7,964
Capital Asset Acquisitions	- - -	- - -
Capital Asset Amortization	- - -	- - -
Total Expense	7,779	7,964

Saskatchewan Research Council

Vote 35 - Continued

(in thousands of dollars)

Saskatchewan Research Council (SR01)

Supports applied research and assists clients in the private and public sectors in the transfer and commercialization of technology to support economic development.

Classification by Type	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Transfers for Public Services	7,779	7,964		
			7,779	7,964

SASKATCHEWAN

General Revenue Fund
Budgetary Appropriation and Expense

Legislative Branch of Government

Except for the Provincial Auditor, the Estimates included in the "Legislative Branch of Government" section are reviewed and recommended by the Board of Internal Economy. The Board is established by *The Legislative Assembly and Executive Council Act* to exercise financial authority over the operations of the Legislative Assembly and various officers of the Legislature.

Pursuant to *The Provincial Auditor Act*, the Estimates of the Provincial Auditor are reviewed and recommended by the Public Accounts Committee.

The Legislative Assembly refers the review of these Estimates to the House Services Committee.

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SASKATCHEWAN

Chief Electoral Officer

Vote 34

The mandate of the Office is to provide impartial administration of provincial elections, by-elections and election finances to ensure public confidence in the integrity of the electoral process for the Saskatchewan electorate.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Chief Electoral Officer	761	811
Total Appropriation	761	811
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	761	811

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Chief Electoral Officer

Vote 34 - Continued

(in thousands of dollars)

Chief Electoral Officer (CE01)

Plans and administers provincial elections and by-elections for the Legislature, enumerations other than during an election and provincial election finances under *The Election Act, 1996*. The Office maintains the Province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001*, administers plebiscites and referendums under *The Referendum and Plebiscite Act* and Time votes conducted under *The Time Act*.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Salaries	443	473		
Supplier and Other Payments	318	338		
Amounts in this subvote are "Statutory".			**761**	811

SASKATCHEWAN

Conflict of Interest Commissioner

Vote 57

The mandate of the Office is to coordinate disclosure of assets held by Members, provide advice on conflict of interest issues, conduct inquiries and provide opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Conflict of Interest Commissioner	122	122
Total Appropriation	122	122
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	122	122

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Conflict of Interest Commissioner

Vote 57 - Continued

(in thousands of dollars)

Conflict of Interest Commissioner (CC01)

Coordinates disclosure of assets held by Members, provides advice on conflict of interest issues, conducts inquiries and provides opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Classification by Type	2004-05	2003-04	**Estimated 2004-05**	**Estimated 2003-04**
Salaries	70	69		
Supplier and Other Payments	52	53		
			122	122

SASKATCHEWAN

Information and Privacy Commissioner

Vote 55

The mandate of the Office is to review Government decisions under *The Freedom of Information and Protection of Privacy Act* to ensure the protection of the public's right to access records held or controlled by the Government and to ensure that personal information is only collected and disclosed according to the manner and purposes set out in the Act.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Information and Privacy Commissioner	387	306
Total Appropriation	387	306
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	387	306

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information and Privacy Commissioner

Vote 55 - Continued

(in thousands of dollars)

			Estimated 2004-05	**Estimated 2003-04**
Information and Privacy Commissioner (IP01)				
Reviews Government decisions under *The Freedom of Information and Protection of Privacy Act* to ensure the protection of the public's right to access records held or controlled by the Government and to ensure that personal information is only collected and disclosed according to the manner and purposes set out in the Act.				
Classification by Type	2004-05	2003-04		
Salaries	223	148		
Supplier and Other Payments	164	158		
			387	306

SASKATCHEWAN

Legislative Assembly

Vote 21

The Legislative Assembly is the parliament of Saskatchewan, consisting of Members who are elected by the people of Saskatchewan. The mandate of the Legislative Assembly is to make provincial laws, control public finances and to debate public issues and the actions of the Executive Government through the Province's elected representatives.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration	**2,079**	2,042
Accommodation and Central Services	**137**	114
Legislative Assembly Services	**4,086**	4,091
Payments and Allowances to Individual Members	**10,872**	10,662
Committees of the Legislative Assembly	**98**	81
Caucus Operations	**1,423**	1,475
Total Appropriation	**18,695**	18,465
Capital Asset Acquisitions	**(20)**	(25)
Capital Asset Amortization	**97**	106
Total Expense	**18,772**	18,546

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Legislative Assembly's capital asset acquisitions and includes the amortization of the Legislative Assembly's capital assets.

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

Administration (LG01)

Provides executive direction, leadership and central administration, financial and human resource management, planning and policy development and central information technology services.

			Estimated 2004-05	Estimated 2003-04
Allocations				
General Administration			1,847	1,816
Office of the Speaker and Board of Internal Economy			232	226
Classification by Type	2004-05	2003-04		
Salaries	1,287	1,261		
Supplier and Other Payments	772	769		
Capital Asset Acquisitions	20	12		
			2,079	2,042

Accommodation and Central Services (LG02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

			Estimated 2004-05	Estimated 2003-04
Classification by Type	2004-05	2003-04		
Supplier and Other Payments	137	114		
			137	114

Legislative Assembly Services (LG03)

Provides services necessary for Members and for the operation of the House and committees, including procedural, protocol, sessional, security, legal, public information and parliamentary library services.

			Estimated 2004-05	Estimated 2003-04
Allocations				
Legislative Assembly Office			2,620	2,644
Legislative Library			1,245	1,240
Legislative Counsel and Law Clerk			221	207
Classification by Type	2004-05	2003-04		
Salaries	2,757	2,661		
Supplier and Other Payments	1,159	1,214		
Capital Asset Acquisitions	- - -	13		
Transfers for Public Services	170	203		
			4,086	4,091

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

Payments and Allowances to Individual Members (LG05)

Provides remuneration and expense payments to Members of the Legislative Assembly.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Indemnity, Allowances and Expenses for Members (Statutory)			10,612	10,466
Allowances for Additional Duties (Statutory)			260	196
Classification by Type				
Salaries	6,942	6,771		
Supplier and Other Payments	3,930	3,891		
Amounts in this subvote are "Statutory".			**10,872**	10,662

Committees of the Legislative Assembly (LG04)

Provides services for the operation of standing and special committees of the Legislative Assembly. It also provides for Members' Committee expenses.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Committee Support Services			17	14
Members' Committee Expenses (Statutory)			81	67
Classification by Type				
Salaries	31	33		
Supplier and Other Payments	67	48		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $17K.			**98**	81

Caucus Operations (LG06)

Provides research, secretarial and administrative services for Government and Opposition caucuses and Independent Members. It also provides for the operation of the Offices of the Official Opposition and the Third Party.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Allocations				
Government Caucus (Statutory)			493	546
Opposition Caucus and Office of the Leader of the Opposition (Statutory)			930	862
Offices of the Independent Members (Statutory)			- - -	67
Classification by Type				
Transfers for Public Services	1,423	1,475		
Amounts in this subvote are "Statutory".			**1,423**	1,475

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Legislative Assembly's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

			Estimated 2004-05	Estimated 2003-04
Categories of Amortization				
Machinery and Equipment			62	63
Office and Information Technology			35	43
Classification by Type	2004-05	2003-04		
Amortization	97	106		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**97**	106

SASKATCHEWAN

Ombudsman and Children's Advocate

Vote 56

The mandate of the Office of the Provincial Ombudsman is to promote fairness in the provision of services by the Government of Saskatchewan.

The mandate of the Children's Advocate Office is to promote the interests of, and act as a voice for, children who have concerns about provincial government services to ensure that the rights of children and youth are respected and valued in communities and in government practice, policy and legislation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Ombudsman	**1,581**	1,564
Children's Advocate	**1,150**	1,207
Total Appropriation	**2,731**	2,771
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	**2,731**	2,771

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Ombudsman and Children's Advocate

Vote 56 - Continued

(in thousands of dollars)

			Estimated 2004-05	Estimated 2003-04
Ombudsman (OC01)				

Investigates complaints respecting administrative actions and decisions of government and, where warranted, recommends corrective action to the Government and the Legislative Assembly. The Office assists in the resolution of complaints against the Government through mediation, negotiation and non-adversarial approaches. The Office engages in public education about fairness and the powers and duties of the Ombudsman.

Allocations				
Ombudsman Operations			1,453	1,436
Ombudsman's Salary (Statutory)			128	128
Classification by Type	2004-05	2003-04		
Salaries	1,255	1,238		
Supplier and Other Payments	326	326		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $1,453K.			**1,581**	1,564

Children's Advocate (OC02)

Engages in public education, works to resolve disputes, conducts independent investigations and recommends improvements to programs for children to the Government and the Legislative Assembly.

Allocations				
Children's Advocate Operations			1,022	1,079
Children's Advocate's Salary (Statutory)			128	128
Classification by Type	2004-05	2003-04		
Salaries	869	906		
Supplier and Other Payments	281	301		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $1,022K.			**1,150**	1,207

SASKATCHEWAN

Provincial Auditor

Vote 28

The Office serves the people of Saskatchewan through the Legislative Assembly. The Office encourages accountability and effective management in government operations through its independent examinations, advice and reports on the management of public resources entrusted to government.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Provincial Auditor	**5,405**	5,405
Unforeseen Expenses	**350**	350
Total Appropriation	**5,755**	5,755
Capital Asset Acquisitions	- - -	- - -
Capital Asset Amortization	- - -	- - -
Total Expense	**5,755**	5,755

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Provincial Auditor

Vote 28 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04

Provincial Auditor (PA01)

Provides for the audits of the administration of programs and activities of government departments, health and education institutions, commissions, boards and Crown corporations and for reporting the results of all audits annually to the Legislative Assembly and the public. It also provides assistance to the Standing Committee on Public Accounts in its review of the Provincial Auditor's Report, the Public Accounts and other reports.

Allocations	Estimated 2004-05	Estimated 2003-04
Provincial Auditor Operations	5,277	5,277
Provincial Auditor's Salary (Statutory)	128	128

Classification by Type	2004-05	2003-04
Salaries	3,646	3,646
Supplier and Other Payments	1,759	1,759

	Estimated 2004-05	Estimated 2003-04
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $5,277K.	**5,405**	5,405

Unforeseen Expenses (PA02)

Provides for unforeseen expenses pursuant to Section 10.1 of *The Provincial Auditor Act*.

Classification by Type	2004-05	2003-04
Salaries	350	350

	Estimated 2004-05	Estimated 2003-04
	350	350

SASKATCHEWAN

General Revenue Fund
Fiscal Stabilization Fund Transfer

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SASKATCHEWAN

Fiscal Stabilization Fund

Vote 71

The Fiscal Stabilization Fund is created by legislation to stabilize the fiscal position of the Province from year to year in order to improve long-term fiscal planning. Fiscal stabilization occurs by transferring money between the Fiscal Stabilization Fund and the General Revenue Fund.

Summary

(in thousands of dollars)

	Estimated 2004-05	**Estimated 2003-04**
General Revenue Fund Transfer to (from) the Fiscal Stabilization Fund	**(158,100)**	(392,700)
	(158,100)	(392,700)

Fiscal Stabilization Fund

Vote 71 - Continued
(in thousands of dollars)

Fiscal Stabilization Transfer (FS01)

This is a transfer of money between the General Revenue Fund (GRF) and the Fiscal Stabilization Fund (FSF). This transfer is intended to stabilize the fiscal position of the Province to facilitate long-term fiscal planning.

	2004-05	2003-04
GRF Transfer to (from) the FSF	(158,100)	(392,700)

	Estimated 2004-05	Estimated 2003-04
	(158,100)	(392,700)

SASKATCHEWAN

General Revenue Fund
Lending and Investing Activities

Lending and Investing Activities

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Agriculture, Food and Rural Revitalization (Vote 146)		
Investment in Crown agricultural land held for resale (AG02) - *To Be Voted*	**400**	400
Loans under the 2002 Short-term Hog Loan Program (AG07) - *To Be Voted*	**- - -**	4,500
Highways and Transportation (Vote 145)		
Loans for Short-Line Railways (HI01) - *To Be Voted*	**1,050**	1,000
Industry and Resources (Vote 171)		
Loans under *The Economic and Co-operative Development Act* (IR01) - *To Be Voted*	**7,500**	7,800
Learning (Vote 169)		
Loans to Student Aid Fund (SA01) - *To Be Voted*	**66,000**	66,000
Northern Affairs (Vote 163)		
Loans under *The Economic and Co-operative Development Act - The Northern Economic Development Regulations* (NA01) - *To Be Voted*	**2,010**	2,510
Agricultural Credit Corporation of Saskatchewan (Vote 147)		
Loans (AG01) - *Statutory*	**- - -**	1,900
Crown Investments Corporation of Saskatchewan (Vote 165)		
Loans (CI01) - *Statutory*	**32,800**	3,700
Education Infrastructure Financing Corporation (Vote 170)		
Loans (ED01) - *Statutory*	**3,900**	32,400
Information Services Corporation of Saskatchewan (Vote 159)		
Loans (SL01) - *Statutory*	**- - -**	3,000
Municipal Financing Corporation of Saskatchewan (Vote 151)		
Loans (MF01) - *Statutory*	**10,000**	600

Lending and Investing Activities - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Saskatchewan Opportunities Corporation (Vote 154)		
Loans (SO01) - *Statutory*	---	8,200
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - *Statutory*	**101,600**	193,000
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - *Statutory*	**30,400**	113,700
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - *Statutory*	**8,800**	14,200
Saskatchewan Watershed Authority (Vote 164)		
Loans (WA01) - *Statutory*	---	500
SaskEnergy Incorporated (Vote 150)		
Loans (SE01) - *Statutory*	**68,100**	---

Debt Redemption, Sinking Fund and Interest Payments

(in thousands of dollars)

Debt Redemption (Vote 175)

Provides for payments associated with the Province's debt incurred for Government and Crown corporation purposes. Debt redemption payments associated with debt incurred for Crown corporation purposes are reimbursed by the respective Crown corporation.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Crown Enterprise Share - *Statutory*	234,429	258,597		
Government Share - *Statutory*	1,109,073	345,518		
			1,343,502	604,115

Sinking Fund Payments - Government Share (Vote 176)

Provides payments to provincial sinking funds associated with certain debt incurred for Government and Crown corporation purposes. Sinking fund payments associated with debt incurred for Crown corporations are reimbursed by the respective Crown corporation.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Sinking Fund Payments - *Statutory*	89,392	85,987		
Less: Reimbursement from Enterprises	26,583	25,726		
			62,809	60,261

Interest on Gross Debt - Crown Enterprise Share (Vote 177)

Provides for interest costs on the Province's debt incurred for Crown corporation purposes and the reimbursement of those interest costs by the respective Crown corporation.

	2004-05	2003-04	Estimated 2004-05	Estimated 2003-04
Interest on Gross Debt - Crown Enterprise Share - *Statutory*	280,437	298,085		
Less: Reimbursement from Enterprises	280,437	298,085		
			---	---

SASKATCHEWAN

Supplementary Information

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FTE Staff Complement

	Estimated 2004-05	Estimated 2003-04	Change
Government Departments			
Agriculture, Food and Rural Revitalization	**403.5**	456.4	(52.9)
Community Resources and Employment	**2,095.5**	2,096.5	(1.0)
Corrections and Public Safety	**1,662.9**	1,658.9	4.0
Culture, Youth and Recreation	**79.5**	78.5	1.0
Environment	**1,001.8**	1,035.9	(34.1)
Executive Council	**83.0**	83.0	- - -
Finance	**374.0**	357.0	17.0
Government Relations and Aboriginal Affairs	**209.0**	205.0	4.0
Health	**556.8** [1]	567.0	(10.2)
Highways and Transportation	**1,460.9**	1,481.9 [2]	(21.0)
Industry and Resources	**387.8**	386.8	1.0
Information Technology Office	**21.0** [3]	18.0	3.0
Justice	**870.6**	872.9	(2.3)
Labour	**180.8**	176.3	4.5
Learning	**522.2**	528.2	(6.0)
Northern Affairs	**34.6**	35.6	(1.0)
Public Service Commission	**117.9**	116.9	1.0
FTEs for Government Departments	**10,061.8**	10,154.8	(93.0)
Revolving Funds			
Commercial Revolving Fund	**188.3**	188.3	- - -
Correctional Facilities Industries Revolving Fund	**2.0**	8.8	(6.8)
Correspondence School Revolving Fund	**29.1**	31.1	(2.0)
Livestock Services Revolving Fund	**48.0**	48.0	- - -
Pastures Revolving Fund	**76.1**	76.1	- - -
Public Employees' Benefits Agency Revolving Fund	**72.0**	72.0	- - -
Queen's Printer Revolving Fund	**9.0**	9.0	- - -
Resource Protection and Development Revolving Fund	**22.2**	22.2	- - -
FTEs for Revolving Funds	**446.7**	455.5	(8.8)
Fish and Wildlife Development Fund	**17.9**	20.9	(3.0)
FTEs	**10,526.4**	10,631.2	(104.8)

FTE (Full-Time Equivalent) is a measure of staff utilization for executive government organizations which are subject to *The Public Service Act*.

[1] For 2004-05, 9.0 FTEs are included to account for the integration of the Saskatchewan Health Information Network into the Department to provide information technology planning and support services to the health sector.

[2] The Department will account for activities previously provided by the Highways Revolving Fund. As a result, 117.2 FTEs are reallocated to the Department.

[3] For 2004-05, a 3.0 FTE increase is related to the transfer of responsibility for geomatics coordination from the Information Services Corporation of Saskatchewan to the Information Technology Office.

Reconciliation of 2003-04 Expenditure to Restated Expense

(in thousands of dollars)

	Estimated Expenditure	Capital Asset Acquisitions	Capital Asset Amortization	Internal Transfers	Restated Expense
Executive Branch of Government					
Agriculture, Food and Rural Revitalization	251,818	- - -	40	- - -	**251,858**
Centenary Fund	29,000	(4,835)	- - -	- - -	**24,165**
Community Resources and Employment	605,963	(400)	1,572	- - -	**607,135**
Corrections and Public Safety	118,550	(310)	119	- - -	**118,359**
Culture, Youth and Recreation	43,698	- - -	20	- - -	**43,718**
Environment	139,743	(3,040)	2,354	- - -	**139,057**
Executive Council	7,409	- - -	11	- - -	**7,420**
Finance	39,489	(1,984)	868	- - -	**38,373**
- Public Service Pensions and Benefits [1]	200,174	- - -	- - -	- - -	**200,174**
Government Relations and Aboriginal Affairs	190,346	- - -	3	- - -	**190,349**
Health	2,526,794	(440)	574	- - -	**2,526,928**
Highways and Transportation	296,192	(7,655)	87,715	(130,155)	**246,097**
Highways and Transportation Capital	- - -	(130,155)	- - -	130,155	**- - -**
Industry and Resources	77,541	(170)	270	(8,000)	**69,641**
Information Technology Office	5,365	- - -	- - -	- - -	**5,365**
Justice [2]	190,947	- - -	264	- - -	**191,211**
Labour	14,246	(15)	30	- - -	**14,261**
Learning	1,057,155	(7,115)	2,866	8,000	**1,060,906**
- Teachers' Pensions and Benefits	108,261	- - -	- - -	- - -	**108,261**
Northern Affairs	5,519	- - -	7	- - -	**5,526**
Public Service Commission	8,554	- - -	142	- - -	**8,696**
Saskatchewan Property Management Corporation	17,608	- - -	- - -	- - -	**17,608**
Saskatchewan Research Council	7,964	- - -	- - -	- - -	**7,964**
Legislative Branch of Government					
Chief Electoral Officer	811	- - -	- - -	- - -	**811**
Conflict of Interest Commissioner	122	- - -	- - -	- - -	**122**
Information and Privacy Commissioner	306	- - -	- - -	- - -	**306**
Legislative Assembly	18,465	(25)	106	- - -	**18,546**
Ombudsman and Children's Advocate	2,771	- - -	- - -	- - -	**2,771**
Provincial Auditor	5,755	- - -	- - -	- - -	**5,755**
Operating Expense	5,970,566	(156,144)	96,961	- - -	**5,911,383**
Servicing Government Debt	650,000	- - -	- - -	- - -	**650,000**
Expense	6,620,566	(156,144)	96,961	- - -	6,561,383

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[1] Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

[2] Includes expenses for the judicial branch of government.

Reconciliation of Net Debt and Accumulated Deficit

as at March 31

(in thousands of dollars)

	2003
Accumulated Deficit	(7,008,901)
Prepaid Expenses	(3,257)
Net Debt	(7,012,158)
Capital Assets [1]	1,475,135
Inventories	53,800
Prepaid Expenses	3,257
Accumulated Deficit	(5,479,966)

[1] The net book value of capital assets (per note 5 of the 2002-03 Public Accounts Financial Statements) is $1,420,716K. This amount has been adjusted to reflect changes to the amortization periods and asset threshold amounts and $52,496K of revolving fund capital assets transferred to the General Revenue Fund.

Restatement Schedule

2003-04 Appropriation and FTE Restatement

Restatement - Appropriation

Each year there may be some form of government reorganization. These reorganizations may include:

- creation of new departments or disestablishment of existing departments;
- transfer of a program or function from one department to another; and,
- transfer of some program area or function (subvote) from one area of a department to another area.

To improve comparability, a restatement of the prior year's estimate is presented. A restatement ensures that the prior year's funding associated with an activity or program is placed in the same department or subvote that will be performing that function in the current year.

The "Restatement Schedule" indicates the functions that were transferred in or out of a particular subvote in order to arrive at the 2003-04 "Restated Estimate" for the subvote as it appears in the 2004-05 Estimates.

Occasionally, departments may transfer functions within a subvote from one allocation to another. In these instances, the affected allocations are restated and, if significant, an explanatory note is provided within the restatement schedule.

Restatement - FTE

FTE restatements follow the same principles as in the restatement of appropriation. The FTEs of the previous year are placed in the department that will be funding that function in the current year.

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Executive Branch of Government

Agriculture, Food and Rural Revitalization

Vote 1

Policy and Planning (AG04)

	Appropriation	FTE
2003-04 Main Estimate	6,053	67.7
Transferred to: **Highways and Transportation** Interdepartmental Services (HI12)	- - -	(13.0)
2003-04 Restated Estimate	**6,053**	54.7

Community Resources and Employment

Vote 36

Child and Family Services (RE04)

	Appropriation	FTE
2003-04 Main Estimate	67,266	126.8
Transferred to: Supporting Families and Building Economic Independence (RE05) - Program Delivery	(4,685)	(84.9)
2003-04 Restated Estimate	**62,581**	41.9

Supporting Families and Building Economic Independence (RE05)

	Appropriation	FTE
2003-04 Main Estimate	66,224	1,134.6
Transferred to: Employment Support and Income Assistance (RE03) - Income Security Administration	(543)	(7.0)
Transferred from: Child and Family Services (RE04) - Facilities for Children and Youth	4,685	84.9

The transfer to the allocation "Program Delivery" reflects the consolidation of regionally delivered programs to facilitate coordination of child, family and youth services and intervention.

	Appropriation	FTE
2003-04 Restated Estimate	**70,366**	1,212.5

Employment Support and Income Assistance (RE03)

In addition to the reorganization of programs outlined below, the sub-program Community-Based Income Security Programs is included in Client and Community Support.

	Appropriation	FTE
2003-04 Main Estimate	313,118	30.6
Transferred from: Supporting Families and Building Economic Independence (RE05) - Program Delivery	543	7.0

The transfer to the allocation "Income Security Administration" reflects the consolidation of central policy and administration of career and employment programs.

	Appropriation	FTE
2003-04 Restated Estimate	**313,661**	37.6

Community Living (RE06)

This subvote is shown as Community Inclusion.

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Corrections and Public Safety

Vote 73

Administration (CP01)

	Appropriation	FTE
2003-04 Main Estimate	2,501	44.6
Transferred to: **Justice**		
Administration (JU01)	---	(24.6)
Legal Services (JU04) - Communications and Public Education	---	(1.0)
2003-04 Restated Estimate	2,501	19.0

Culture, Youth and Recreation

Vote 27

Accommodation and Central Services (CR02)

	Appropriation	FTE
2003-04 Main Estimate	1,169	12.0
Transferred from: Culture (CR03)		
MacKenzie Art Gallery	1,160	---
Saskatchewan Centre of the Arts	314	---
The transfer recognizes payments to the Saskatchewan Property Management Corporation for the MacKenzie Art Gallery and the Saskatchewan Centre of the Arts for accommodations provided by the Corporation.		
2003-04 Restated Estimate	2,643	12.0

Culture (CR03)

	Appropriation	FTE
2003-04 Main Estimate	12,219	6.0
Transferred to:		
Accommodation and Central Services (CR02)	(1,474)	---
Policy and Youth (CR05) - Premier's Voluntary Sector Initiative	(50)	---
2003-04 Restated Estimate	10,695	6.0

Recreation (CR09)

	Appropriation	FTE
2003-04 Main Estimate	1,592	9.0
Transferred to: Policy and Youth (CR05) - Premier's Voluntary Sector Initiative	(50)	---
2003-04 Restated Estimate	1,542	9.0

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Youth (CR05)

In addition to the reorganization of programs outlined below, this subvote is shown as Policy and Youth and Centennial Student Employment Program is shown as Youth Employment. In addition, a portion of the the sub-program sub-program Youth Services has been reallocated to Lottery and Community Initiatives Stewardship ($289K).

	Appropriation	FTE
2003-04 Main Estimate	3,273	8.5
Transferred from:		
Recreation (CR09) - Recreation Operations Support	50	---
Culture (CR03) - Culture Operations Support	50	---

The transfer to the allocation "Premier's Voluntary Sector Initiative" centralizes volunteer policy activity.

	Appropriation	FTE
2003-04 Restated Estimate	**3,373**	8.5

Environment

Vote 26

Administration (ER01)

2003-04 Main Estimate	6,973	90.1
Transferred to: Compliance and Field Services (ER08) - Operational Support Services	(1,969)	(35.1)
Transferred From: Compliance and Field Services (ER08) - Operational Support Services	1,432	---

The transfer reflects the amalgamation of information management activity related to the delivery of programs with central information technology services. The transfer consolidates information technology services to optimize IT use in the Department.

2003-04 Restated Estimate	**6,436**	55.0

Operations (ER08)

In addition to the reorganization of programs outlined below, this subvote is shown as Compliance and Field Services.

2003-04 Main Estimate	33,415	573.2
Transferred to:		
Administration (ER01)	(1,432)	---
Parks (ER04)		
- Provincial Parks Programs	(357)	(6.0)
- Commercial Revolving Fund Subsidy	(5,483)	(188.3)
Forest Ecosystems (ER09) - Forest Programs	(1,140)	(20.0)
Environmental Protection (ER11) - Environmental Protection	(400)	(5.0)
Planning and Risk Analysis (ER14) - Planning and Evaluation	(552)	(6.0)
Resource Stewardship (ER15) - Resource Stewardship	(2,156)	(29.0)
Transferred from: Administration (ER01)	1,969	35.1

The transfer to the allocation "Operational Support Services" reflects the reallocation of the Regina Service Bureau. The transfer centralizes all Service Bureaus that support compliance and field services provided by the Department.

2003-04 Restated Estimate	**23,864**	354.0

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Forest Ecosystems (ER09)

	Appropriation	FTE
2003-04 Main Estimate	13,549	67.0
Transferred from: Operations (ER08) - Field Operations	1,140	20.0

The transfer to the allocation "Forest Programs" reflects the consolidation of regional forestry specialists (foresters and forest technicians), who are responsible for monitoring allowable cuts and forest management plans, within the central program branch. The transfer facilitates improved oversight for the management of the Province's forest resource.

2003-04 Restated Estimate	**14,689**	87.0

Environmental Assessment (ER03)

2003-04 Main Estimate	962	11.7
Transferred to: Planning and Risk Analysis (ER14) - Environmental Assessment	(962)	(11.7)
2003-04 Restated Estimate	- - -	- - -

Environmental Protection (ER11)

2003-04 Main Estimate	12,098	28.7
Transferred from: Operations (ER08) - Field Operations	400	5.0

The transfer to the allocation "Environmental Protection" reflects the consolidation of regional environmental officers, who are responsible for the review and approval of industrial, commercial and municipal applications impacting air, water and land, within the central program branch. The transfer facilitates improved oversight of the delivery of the environmental protection program.

2003-04 Restated Estimate	**12,498**	33.7

Sustainable Land Management (ER15)

In addition to the reorganization of programs outlined below, this subvote also includes Fish and Wildlife (ER05) and is shown as Resource Stewardship.

2003-04 Main Estimate	1,610	20.0
Transferred from:		
Operations (ER08) - Field Operations	2,156	29.0
Fish and Wildlife (ER05)	4,440	44.0

These transfers reflect the consolidation of land management and fish and wildlife resource management specialists within the central program branch. The transfer facilitates improved oversight of the Province's natural resource ecosystem management.

2003-04 Restated Estimate	**8,206**	93.0

Fish and Wildlife (ER05)

2003-04 Main Estimate	4,440	44.0
Transferred to: Resource Stewardship (ER15)	(4,440)	(44.0)
2003-04 Restated Estimate	- - -	- - -

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Parks and Special Places (ER04)

In addition to the reorganization of programs outline below, this subvote is shown as Parks.

	Appropriation	FTE
2003-04 Main Estimate	8,528	37.0
Transferred from: Operations (ER08)		
- Field Operations *to Provincial Park Programs*	357	6.0
- Commercial Revolving Fund Subsidy	5,483	188.3
2003-04 Restated Estimate	**14,368**	231.3

These transfers reflect the consolidation of regional park specialists, who are responsible on a regional basis to develop park programs and provide park operational and management expertise, within the central program branch. The transfer facilitates improved oversight of the delivery of the provincial park program.

Policy and Public Involvement (ER14)

In addition to the reorganization of programs outlined below, this subvote also includes Environmental Assessment (ER03) and is shown as Planning and Risk Analysis.

	Appropriation	FTE
2003-04 Main Estimate	1,807	20.1
Transferred from:		
Operations (ER08) - Field Operations	552	6.0
Environmental Assessment (ER03)	962	11.7
2003-04 Restated Estimate	**3,321**	37.8

These transfers to the allocation "Planning and Evaluation" reflect the reorganization of policy development, planning, program evaluation, and risk analysis. The reorganization and consolidation of the functions reflect an increased focus on utilizing a risk assessment approach to investigate and act on environmental disturbances that present the greatest risk to human and ecosystem health.

Highways and Transportation

Vote 16

Administration (HI01)

	Appropriation	FTE
2003-04 Main Estimate	4,433	74.3
Transferred to: Interdepartmental Services (HI12)	(915)	(17.4)
Transferred from:		
Preservation of Transportation System (HI04) - Surface Preservation	125	10.0
Operation of Transportation System (HI10)		
- Operational Services	1,014	17.3
- Winter Maintenance	225	---
Transportation Policy (HI06)	82	1.0
2003-04 Restated Estimate	**4,964**	85.2

These transfers reflect the reallocation of overhead activities previously provided within the Highways Revolving Fund which is no longer operational. The transfers also consolidate corporate support activities within the Department.

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Preservation of Transportation System (HI04)

Within this subvote a portion of the sub-program Surface Preservation ($288K) is reallocated to Regional Services.

	Appropriation	FTE
2003-04 Main Estimate	135,683	631.3
Transferred to:		
Administration (HI01)	(125)	(10.0)
Interdepartmental Services (HI12)	(293)	(4.0)
Machinery and Equipment (HI13)	(5,208)	- - -
Transferred to: **Highways and Transportation Capital**		
Infrastructure Rehabilitation (HC01)	(49,359)	(33.1)
Infrastructure Enhancement (HC02) - Strategic Partnership Program - Road Construction	(4,136)	- - -
Transferred from: Construction of Transportation System (HI03) - Engineering Services	1,070	23.0
The transfer reflects the consolidation of engineering activities.		
2003-04 Restated Estimate	**77,632**	607.2

Operation of Transportation System (HI10)

2003-04 Main Estimate	59,273	465.9
Transferred to:		
Administration (HI01)	(1,239)	(17.3)
Interdepartmental Services (HI12)	(3,205)	- - -
Machinery and Equipment (HI13)	(1,896)	- - -
Transferred from:		
Construction of Transportation System (HI03)		
- Highways and Bridges	3,776	20.3
- Engineering Services	3,125	50.4
These transfers to the allocation "Operational Support" reflect the reallocation of activity not defined as capital in Highways and Bridges under the government's new capital amortization framework and standards development previously included in Engineering Services.		
Transferred from: Airports (HI11)		
- Maintenance and Operations	1,240	0.6
- Airport Capital	192	- - -
These transfers reflect the consolidation of the Department's operational programs.		
2003-04 Restated Estimate	**61,266**	519.9

Construction of Transportation System (HI03)

2003-04 Main Estimate	84,777	272.2
Transferred to:		
Preservation of Transportation System (HI04) - Regional Services	(1,070)	(23.0)
Operation of Transportation System (HI10) - Operational Services	(6,901)	(70.7)
Machinery and Equipment (HI13)	(146)	- - -
Transferred to: **Highways and Transportation Capital**		
Infrastructure Rehabilitation (HC01)	(419)	- - -
Infrastructure Enhancement (HC02) - Highways and Bridges	(76,241)	(178.5)
2003-04 Restated Estimate	- - -	- - -

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Transportation Policy (HI06)

	Appropriation	FTE
2003-04 Main Estimate	1,967	24.6
Transferred to: Administration (HI01)	(82)	(1.0)
2003-04 Restated Estimate	1,885	23.6

Airports (HI11)

	Appropriation	FTE
2003-04 Main Estimate	1,432	0.6
Transferred to: Operation of Transportation System (HI10) - Airports	(1,432)	(0.6)
2003-04 Restated Estimate	- - -	- - -

New Subvote (HI12)
Interdepartmental Services

	Appropriation	FTE
2003-04 Main Estimate	- - -	- - -
Transferred from: **Agriculture, Food and Rural Revitalization**		
Policy and Planning (AG05)	- - -	13.0

The Department of Agriculture, Food and Rural Revitalization budgets for information technology services provided by contract with the Department of Highways and Transportation. The 13.0 FTEs previously accounted for by the Department of Agriculture, Food and Rural Revitalization are transferred to recognize the Department of Highways and Transportation as the service provider.

	Appropriation	FTE
Transferred from:		
Administration (HI01)	915	17.4
Preservation of Transportation System (HI04) - Surface Preservation	293	4.0
Operation of Transportation System (HI10) - Operational Services	3,205	- - -

These transfers consolidate information technology activity to provide services for the Department and other government agencies on a cost recovery basis.

	Appropriation	FTE
2003-04 Restated Estimate	4,413	34.4

New Subvote (HI13)
Machinery and Equipment

	Appropriation	FTE
2003-04 Main Estimate	- - -	- - -
Transferred from:		
Preservation of Transportation System (HI04)		
- Surface Preservation	3,208	- - -
- Highways Revolving Fund - Net Expenditure	2,000	- - -
Operation of Transportation System (HI10)		
- Winter Maintenance	1,102	- - -
- Road Safety and Traffic Guidance	277	- - -
- Operational Services	517	- - -
Construction of Transportation System (HI03) - Highways and Bridges	146	- - -

The transfers account for capital asset acquisitions previously included within the Highways Revolving Fund which is no longer operational. The transfers also consolidate machinery and equipment capital asset requirements for the Department.

	Appropriation	FTE
2003-04 Restated Estimate	7,250	- - -

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Highways and Transportation Capital

Vote 17

New Subvote (HC01)
Infrastructure Rehabilitation

	Appropriation	FTE
2003-04 Main Estimate	- - -	- - -
Transferred from: **Highways and Transportation**		
Preservation of Transportation System (HI04) - Surface Preservation	49,359	33.1
Construction of Transportation System (HI03) - Engineering Services	419	- - -
These transfers will facilitate the carry-over of capital rehabilitation investments that cannot be completed during the fiscal year.		
2003-04 Restated Estimate	**49,778**	33.1

New Subvote (HC02)
Infrastructure Enhancement

	Appropriation	FTE
2003-04 Main Estimate	- - -	- - -
Transferred from: **Highways and Transportation**		
Preservation of Transportation System (HI04) - Strategic Rural Roads Partnership Program	4,136	- - -
Construction of Transportation System (HI03)		
- Highways and Bridges	75,404	178.5
- Engineering Services	837	- - -
These transfers will facilitate the carry-over of capital investments in infrastructure enhancement that cannot be completed during the fiscal year.		
2003-04 Restated Estimate	**80,377**	178.5

Industry and Resources

Vote 23

Investment Programs (IR07)

	Appropriation	FTE
2003-04 Main Estimate	28,645	- - -
Transferred to: **Learning**		
Post Secondary Education (LR11) - Innovation and Science Fund	(8,000)	- - -
2003-04 Restated Estimate	**20,645**	- - -

Justice

Vote 3

Administration (JU01)

	Appropriation	FTE
2003-04 Main Estimate	4,299	58.6
Transferred from: **Corrections and Public Safety**		
Administration (CP01)	- - -	24.6
The Department of Corrections and Public Safety budgets for administrative services provided under a shared services agreement with the Department of Justice. The 24.6 FTEs previously accounted for by the Department of Corrections and Public Safety are transferred to recognize the Department of Justice as the service provider.		
2003-04 Restated Estimate	**4,299**	83.2

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Legal Services (JU04)

	Appropriation	FTE
2003-04 Main Estimate	17,889	216.8
Transferred from: **Corrections and Public Safety** Administration (CP01)	---	1.0
The Department of Corrections and Public Safety budgets for administrative services provided under a shared services agreement with the Department of Justice. The 1.0 FTE previously accounted for by the Department of Corrections and Public Safety is transferred to "Communications and Public Education" to recognize the Department of Justice as the service provider.		
2003-04 Restated Estimate	**17,889**	217.8

Community Justice (JU05)

Within this subvote the sub-program Police Administration is shown as Law Enforcement Services ($701K and 10.5 FTEs) and a portion of the subvote is reallocated to a new allocation shown as Police Programs ($4,320K).

Boards and Commissions (JU08)

Within this subvote the sub-program Farm Protection Programs is shown as Farm Land Security Board.

Labour

Vote 27

Labour Support Services (LA05)

This subvote is shown as Education and Labour Research.

Learning

Vote 5

Post-Secondary Education (LR11)

	Appropriation	FTE
2003-04 Main Estimate	358,257	40.7
Transferred to: Training Programs (LR12)	(805)	---
Transferred from: Training Programs (LR12) - Apprenticeship and Trade Certification Commission	9,598	---
The transfer recognizes the primary focus of programs offered by the Apprenticeship and Trade Certification Commission as post-secondary education in nature rather than training.		
Transferred from: **Industry and Resources** Investment Programs (IR07) - Innovation Science Fund	8,000	---
The transfer reallocates funding for research initiatives conducted primarily by universities.		
2003-04 Restated Estimate	**375,050**	40.7

Restatement Schedule

2003-04 Appropriation and FTE Restatement

(in thousands of dollars)

Training Programs (LR12)

	Appropriation	FTE
2003-04 Main Estimate	46,839	24.7
Transferred to: Post-Secondary Education (LR11)	(9,598)	- - -
Transferred from: Post-Secondary Education (LR11) - Interprovincial Agreements	805	- - -
The transfer recognizes the primary focus for programs under interprovincial agreements as training in nature rather than post-secondary education.		
2003-04 Restated Estimate	**38,046**	24.7

Legislative Branch of Government

Legislative Assembly

Vote 21

Legislative Assembly Services (LG03)

	Appropriation	FTE
2003-04 Main Estimate	4,017	- - -
Transferred from: Committees of the Legislative Assembly (LG04)	74	- - -
The transfer to the allocation "Legislative Assembly Office" reallocates transcription of committee proceedings to consolidate Hansard activities.		
2003-04 Restated Estimate	**4,091**	- - -

Committees of the Legislative Assembly (LG04)

	Appropriation	FTE
2003-04 Main Estimate	155	- - -
Transferred to: Legislative Assembly Services (LG03) - Legislative Assembly Office	(74)	- - -
2003-04 Restated Estimate	**81**	- - -

Treasury Board Crown Corporations

Treasury Board Crown corporations are those Crown corporations that are subject to Treasury Board orders and directives and include all Crown corporations not designated as CIC Crown corporations.

Below are the descriptions of Treasury Board Crown corporations that have significant financial transactions with the GRF.

Agricultural Credit Corporation of Saskatchewan (ACS)

ACS was established pursuant to the provisions of *The Agricultural Credit Corporation Act* which came into force on January 1, 1984. The Corporation's agricultural loan portfolio, agri-food investment portfolio and loan guarantee program are in the process of being wound down.

Education Infrastructure Financing Corporation (EIFC)

EIFC was established by Order-in-Council pursuant to *The Crown Corporations Act, 1993*. EIFC may borrow from the GRF and in turn lend that money to educational institutions to finance all or part of approved capital projects.

Municipal Financing Corporation of Saskatchewan (MFC)

MFC was established pursuant to the provisions of *The Municipal Financing Corporation Act*. MFC assists in making capital funds available for the financing of schools, hospitals and other essential construction and local improvement projects in cities, towns, villages and rural areas throughout the Province. MFC may borrow directly from private lending institutions or from the GRF. The funds borrowed by MFC are used to purchase a portion of approved debentures sold each year by Saskatchewan local governments.

Saskatchewan Communications Network (SCN)

SCN is governed by *The Communications Network Corporation Act*. SCN operates in three key areas – broadcast network, e-learning and technology services. The Corporation is Saskatchewan's CRTC licensed educational broadcast television network available throughout the Province on cable, satellite and wireless cable systems. SCN's broadcast network provides high quality commercial-free educational, children's and cultural programming. The e-learning division operates distance learning networks on behalf of Saskatchewan Learning that link the Province's universities, SIAST, regional colleges, high schools and government departments using a variety of technologies including video over satellite, media streaming and web-based learning systems. The technology services division provides a variety of services including high-speed internet, via satellite, to rural and northern communities as part of the Province's CommunityNet initiative, and distribution services for the broadcast and streaming of the Saskatchewan Legislative Assembly.

Saskatchewan Crop Insurance Corporation (SCIC)

SCIC operates under the authority of *The Crop Insurance Act* and *The Farm Financial Stability Act*. The Corporation administers insurance programs which protect crop and livestock producers from production failures due to natural hazards. The Corporation also delivers the Waterfowl Damage Compensation Program and the Big Game Damage Compensation Program.

Saskatchewan Gaming Corporation (SGC)

SGC was established under *The Saskatchewan Gaming Corporation Act, 1994*. SGC operates casino gaming in partnership with the Federation of Saskatchewan Indian Nations under an agreement that provides for revenue sharing within the casino gaming industry and joint participation and management of Casino Regina and Casino Moose Jaw.

Saskatchewan Health Information Network (SHIN)

SHIN was established by Order-in-Council pursuant to the provisions of *The Crown Corporations Act, 1993*. SHIN's mandate is to implement, own, operate and manage the provincial health information network in a timely, effective manner reflecting the priorities of the health system. The information network will provide access to comprehensive health information to support direct service delivery.

Saskatchewan Housing Corporation (SHC)

SHC operates under the authority of *The Saskatchewan Housing Corporation Act*. The Corporation provides suitable and affordable housing for low-income seniors, and for families and individuals with an identified need. SHC also improves access to other programs and services that enable its clients to achieve or maintain independence.

SHC funds and administers nearly 31,000 housing units in 348 communities through local housing authorities and non-profit organizations. SHC receives subsidies from the GRF, Canada Mortgage and Housing Corporation and municipalities.

Saskatchewan Liquor and Gaming Authority (SLGA)

SLGA is governed by *The Alcohol and Gaming Regulation Act, 1997*. SLGA is responsible for the distribution, control, and regulation of liquor and gaming across the province.

SLGA warehouses and distributes wine, spirits and certain beer to SLGA stores and franchises for sale to the public and permittees. Most mainstream beer is distributed by Brewer's Distribution Ltd. to retail liquor stores, some franchises and permittees.

SLGA owns and operates all video lottery terminals and owns and manages the slot machines at the province's four First Nation casinos. SLGA also licenses and regulates most forms of gaming including bingo, raffles, casinos, breakopen tickets, and horse racing.

Saskatchewan Property Management Corporation (SPMC)

SPMC is governed by *The Saskatchewan Property Management Corporation Act, 1987.* SPMC operates on a cost-recovery basis and provides a diverse array of accommodation, transportation, warehousing, distribution and purchasing services to a wide range of public sector organizations. SPMC owns and/or manages government facilities in more than 200 communities across Saskatchewan. Customers receive such services as vehicle supply/service/support, interoffice mail, bulk buying, accommodation provision and management, risk management and insurance, air transportation services and sales of surplus equipment and vehicles.

Saskatchewan Watershed Authority

The Saskatchewan Watershed Authority was established under *The Saskatchewan Watershed Authority Act, 2002.* It was established as part of the government's Long Term Safe Drinking Water Strategy and has a mandate to manage water supplies and protect source water quality. The Authority focuses on watershed management involving all environmental and socio-economic aspects associated with water source issues and developments and is an integral part of total water management in Saskatchewan. As the provincial water manager with general authority over matters related to the sustainability of aquatic ecosystems and their related land resources, the Authority will manage and protect water and related land resources.

Revolving Funds

Each revolving fund is established by statute and is used to account for specific government operations which recover all or a portion of its costs from the fund's users. The revenue generated by each fund is used to finance its operations which in turn, generate further revenue, hence the term "revolving". Accordingly, revolving funds are net-budgeted in the Estimates.

Commercial Revolving Fund - Environment

The Commercial Revolving Fund is the financing mechanism used to collect and disburse funds for the operation of the Province's provincial parks, campgrounds and recreation sites. Authority to operate the Fund is found in *The Natural Resources Act.* The Fund collects revenues from camping fees, entry gate fees, cottage lot rentals, commercial lease fees and other miscellaneous revenues for activities taking place in the parks. This revenue is used to operate the parks.

Correctional Facilities Industries Revolving Fund - Corrections and Public Safety

The Correctional Facilities Industries Revolving Fund is established under the authority of *The Correctional Services Act.* The Fund is operated as a commercial enterprise providing inmates with opportunities to develop practical and marketable work skills. Revenue generated is retained by the Fund and serves to offset the cost of the program.

Correspondence School Revolving Fund - Learning

The Correspondence School Revolving Fund is created and governed by *The Education Act.* It provides accredited high school and post-secondary correspondence courses throughout the Province. It recovers its costs primarily through registration and course fees.

Livestock Services Revolving Fund - Agriculture, Food and Rural Revitalization

The Livestock Services Revolving Fund is governed by *The Department of Agriculture, Food and Rural Revitalization Act.* The Fund operates the livestock inspection program and provides brand registration and dealer licensing. It also collects fees on behalf of the Cattle Marketing Deductions Fund and the Horned Cattle Purchases Fund.

Pastures Revolving Fund - Agriculture, Food and Rural Revitalization

The Pastures Act provides authority to operate the Pastures Revolving Fund. The Fund operates the Saskatchewan Pastures Program. Revenues are derived from fees charged for grazing livestock on community pastures and other related services.

Public Employees' Benefits Agency Revolving Fund - Finance

The Public Employees' Benefits Agency Revolving Fund is established under the authority of *The Financial Administration Act, 1993.* The Fund provides services to public sector pension and benefit plans and to plan members. The costs incurred by the Fund for providing services are allocated to, and reimbursed primarily by, various pension and benefit plans.

Queen's Printer Revolving Fund - Justice

The Queen's Printer Revolving Fund is established under the authority of *The Queen's Printer Act.* The Fund publishes and distributes legislation, regulations and other Government publications as the official printer of Government information. Revenue earned is retained by the Fund to cover associated expenses.

Resource Protection and Development Revolving Fund - Environment

The Natural Resources Act provides authority to operate the Resource Protection and Development Revolving Fund. The Fund is the financing mechanism used to operate such programs as the Radio Communications Program, the Equipment Rental Program, the Staff Housing Program and the Northern Air Operations Program. This fund is intended to operate on a break-even basis by recovering the cost of services from users. Revenue for these programs is derived from rental and lease fees charged to government departments and other agencies.

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Glossary of Terms

Accumulated Deficit

The excess of expense over revenue measured from the beginning of incorporation. It is the difference between the recorded assets and liabilities.

Amortization

Recognizing the financial impact of a transaction or event over multiple years. With respect to capital assets, the acquisition cost of the asset is not expensed in the year it is acquired but over the years it will provide service. The portion of the capital asset that is consumed in providing service is charged to expense and accordingly reduces (depreciates) the recorded value of the asset. For example, a highway costing $4M to construct that will last 40 years would be amortized or depreciated at $100,000 per year. The $100,000 is what would be charged as an expense to the Statement of Operations.

Allocation

Component of a subvote. It represents a facet of the major program provided by the subvote such as a distinct client group or method of delivering the program. It may also be a component of a functions or funding to a third party.

Appropriation

An amount that the Legislature has authorized to be paid from the GRF under an Act of the Legislative Assembly for a particular purpose. This purpose is outlined or defined in appropriation Acts and in the Estimates.

Appropriation Act

A supply bill when passed by the Legislature becomes an appropriation Act. An appropriation Act is the legal authorization to spend monies from the GRF for the purposes and time period identified by the Act and the Estimates.

Capital Assets

The property, infrastructure, equipment, vehicles, computer systems or other assets acquired that provide a long-term benefit to the public or the Government. Similar assets acquired below a certain dollar value (threshold) are not recorded as capital assets but fully expensed in the year of acquisition.

Capital Transfer

A transfer given to a third party such as a school board, regional health authority, university or municipality to acquire or finance capital assets such as school buildings.

Debt

Borrowings, expressed in Canadian dollars, obtained by the Province through the issuance of a debt instrument such as promissory notes, debentures, or savings bonds. The debt amounts are net of sinking funds (monies set aside to help retire the debt). Debt does not include other liabilities such as accounts payable or pension obligations.

Debt is measured in a number of ways;

- ***Government Purpose Debt*** – Debt incurred by the GRF for its own purposes.
- ***Crown Corporation Debt*** – Debt incurred by the GRF for Crown corporation purposes.
- ***Gross Debt*** - Debt before the netting of sinking funds.
- ***Guaranteed Debt*** - The debt of others that the government has agreed to repay if they default.
- ***Net Debt*** – Not a true measure of debt but the amount by which the GRF's recorded liabilities exceed its financial assets (see definition of Net Debt).

Debt Servicing

Costs associated with servicing the debt of the GRF. The costs include interest, foreign exchange gains and losses, discounts, fees and commissions. Costs incurred for financing Crown corporation debt are reimbursed by the Crown corporation.

Deficit

The amount by which expense exceeds revenue for a fiscal year.

Department

An organizational unit of executive government created for the purpose of managing related programs.

Estimated

The annual amounts the Government budgets for expenditure, revenue, loans, advances, investments and debt.

Estimates

The document tabled with the Budget that reflects the Government's detailed financial plan for the year is referred to as Main Estimates. The document presented after Main Estimates for supply is referred to as Further or Supplementary Estimates. In Saskatchewan, Supplementary Estimates details the appropriations provided by special warrant.

Executive Branch of Government

The Executive Branch of Government includes those organizations of Government (departments, secretariats, offices) that report directly to a Member of Executive Council (Cabinet Minister). These organizations are created by legislation, many by *The Government Organization Act.*

For Estimate's purposes, the grants to Crown corporations that have a separate vote are also categorized under the Executive Branch of Government as are monies to the judicial arm of government.

Expenditure
The cost of goods and services acquired in the fiscal year whether or not payment has been made, including capital acquisitions, interest on debt and transfer payments made or due. Expenditure is synonymous with expense except expenditures include capital acquisitions whereas expense reflects the amortization of capital.

Expense
The cost of goods and services acquired in the fiscal year whether or not payment has been made, including interest on debt and transfer payments made or due. Expense also includes the cost of amortizing (depreciating) capital assets.

Financing Activity
A term used in the Statement of Cash Flow. It refers to cash received through borrowings and deposits from Crown organizations and cash disbursed to retire debt and reduce deposits from Crown organizations.

Forecast
The amounts of expense, revenue, or debt the Government expects to realize and record in the fiscal year.

Full-Time Equivalent (FTE)
An FTE is the equivalent of one person working full-time for a year. Twelve people working one month each would also equal 1 FTE. The FTE measurement is applied to permanent, non-permanent, Order-in-Council and personal service contract appointments.

The measurement is only applied to the Executive Branch of Government covered by *The Public Service Act* and does not include Crown corporations, judges or staff of the Legislative Branch of Government.

Government Delivered Programs
Public services and Government functions that are provided or performed by the Government, its employees and agents. It does not include transfer payments to third parties or Crown corporations. Nor does it include the spending by revolving funds which are net budgeted for Estimates purposes.

Infrastructure
Consists of large interconnected networks and includes highways, roads, bridges, dams, and irrigation systems.

Investing Activity
The amount of money invested by the GRF during the fiscal year in items such as sinking funds, Crown corporations and agricultural land.

Legislative Branch of Government
For Estimates purposes, the Legislative Branch of Government includes the Legislative Assembly and the organization that supports it as well as those offices or organizations that report directly to the Legislative Assembly.

Lending Activity
The amount of money lent or advanced by the GRF during the fiscal year to a Crown corporation, public agency or other entity.

Liabilities
Amounts owed at year-end. Amounts would include debt, deposits held on behalf of others, accounts payable and accrued liabilities.

Net Debt
Net Debt and Accumulated Deficit are terms used by governments to indicate its financial position. Both measures are calculated by netting assets against liabilities. However, Net Debt only includes financial assets whereas Accumulated Deficit also includes capital assets. Net Debt recognizes that a government's capital assets cannot be used or sold to reduce its liabilities.

Pensions and Benefits
Expenses incurred for public sector pension and benefit plans and employer contributions related to salaries. Pensions and benefits paid by transfers cover the Government's contribution to the pension and benefit plans of Saskatchewan teachers.

Revenue
The gross proceeds applicable to a fiscal year from taxes, fees, licences, transfer payments and sources other than borrowing.

Revolving Funds
Revolving funds, which are established by statute, are used to isolate certain items of related revenue and expenses and are net-budgeted in the Estimates.

Revolving funds are used to account for specific government operations which recover all or a portion of the associated costs from the funds' users. Revenue generated by a revolving fund's activities is used to finance further operations which in turn generate further revenue, hence the term "revolving".

Salaries
Salaries and wages paid directly by the GRF to executive government employees, judges, MLAs and employees of the Legislative Assembly. Employees include permanent, non-permanent, Order-in-Council and personal service contract

employees. Salaries and wages paid from a revolving fund or an entity funded by transfer payments are not displayed in the Estimates.

Sinking Fund

Sinking funds accumulate monies that are set aside to provide for the orderly retirement of a portion of the Province's debt.

Statutory

Expenses and disbursements from the GRF that have ongoing spending authority in legislation, i.e. statute. They do not require annual legislative authority by appropriation Acts. Examples of this type of transaction are debt servicing costs or loans to Crown corporations.

Subvote

Component of a vote. Usually the subvote represents a major program or function within the vote.

Supplementary Estimates

Those Estimates which detail the amounts appropriated during the fiscal year by special warrants. Supplementary Estimates for a fiscal year are usually tabled in the Legislative Assembly at the same time as the Main Estimates for the following year. Supplementary Estimates are subject to review by the Legislative Assembly and form part of *The Main Appropriation Act* for the fiscal year.

Supplier and Other Payments

Payments that cover all non-salary and non-pension and benefit costs incurred directly by the GRF in delivering public services and performing Government functions. These expenses include accommodation, travel, supplies, equipment, communication and allowance for bad debts.

Surplus

The amount by which revenue exceeds expense for a fiscal year.

Third Parties

A term used to describe organizations independent of the GRF that receive provincial funding (see Transfers for Public Service). Typically, third parties are performing a public service with the funding they receive. Examples of third parties are regional health authorities, school boards and universities.

Transfers

Transfers are payments by the Government to an individual, organization, authority or other government for which no goods or services are directly received by Government and no repayment is expected in the future. Terms such as grants and entitlements are often used for transfers. *See the following types of transfers.*

Transfers to Individuals

Payments from the GRF made directly or indirectly to individuals for which no public service is required of the recipient. These transfers provide the recipient with a financial benefit and are usually in the nature of an income support, subsidy or compensation payment. These transfers may be income-tested.

Transfers for Public Services

Payments from the GRF to individuals, organizations, Crown corporations and local authorities such as school boards, regional health authorities and municipalities to provide a public service.

Transfers to Government organizations and corporations which in turn provide a direct transfer or subsidy to their clients are treated as Transfers to Individuals (see above).

Vote

A block of funding provided by statute or voted on by the Legislative Assembly in an appropriation Act that provides for the activities and purposes as outlined in the Estimates for a fiscal year.

The common practice in Saskatchewan's Estimates is for the operating and capital activities of a government department or organization to represent a unique Vote. Separate votes are provided to departments for loans and investments. On occasion a department may have more than one vote or more than one organization may be grouped into a single vote.

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